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Handbook of Revenue Sources

Affecting Boston's
Governmental Functions



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HANDBOOK OF REVENUE SOURCES

**Affecting Boston's
Governmental Functions**

BOSTON REDEVELOPMENT AUTHORITY

**Division of Planning
Capital Budgeting**

February, 1962

FOREWORD

This is a handbook of revenue sources to Boston. The revenues are federal and state grants, subventions, and loans, state tax distributions, and city taxes, fees, and charges.

The city government receives most of the revenues; some are available to the MDC and to authorities operating in the Boston area; some, directly to people in Boston. A few sources currently are utilized only by the Commonwealth.

The test of inclusion in this handbook is the degree to which the revenue source affects programs for which the city of Boston has some governmental responsibility. Thus, federal airport aid is not included, because the city has no airport responsibilities, but federal child welfare aid to the state is included, because the city operates a temporary home for homeless women and children, which is a child welfare program. In a few cases a revenue source has been included on the possibility that the city might qualify for assistance at a future time.

Revenue sources are shown under title of the city department, or the authority, or the Commonwealth agency whose program is most directly affected by the aid. Pages are numbered to allow for future additions and deletions, the assumption being that the handbook will be revised each year.

Figures in charts come from a variety of sources. Federal aid figures are from the United States Treasury Department's annual reports and the Council of State Government's monthly bulletin. State aid figures are from state agencies' records and the state controller's annual reports. City figures are from city agencies' records and the city auditor's reports.

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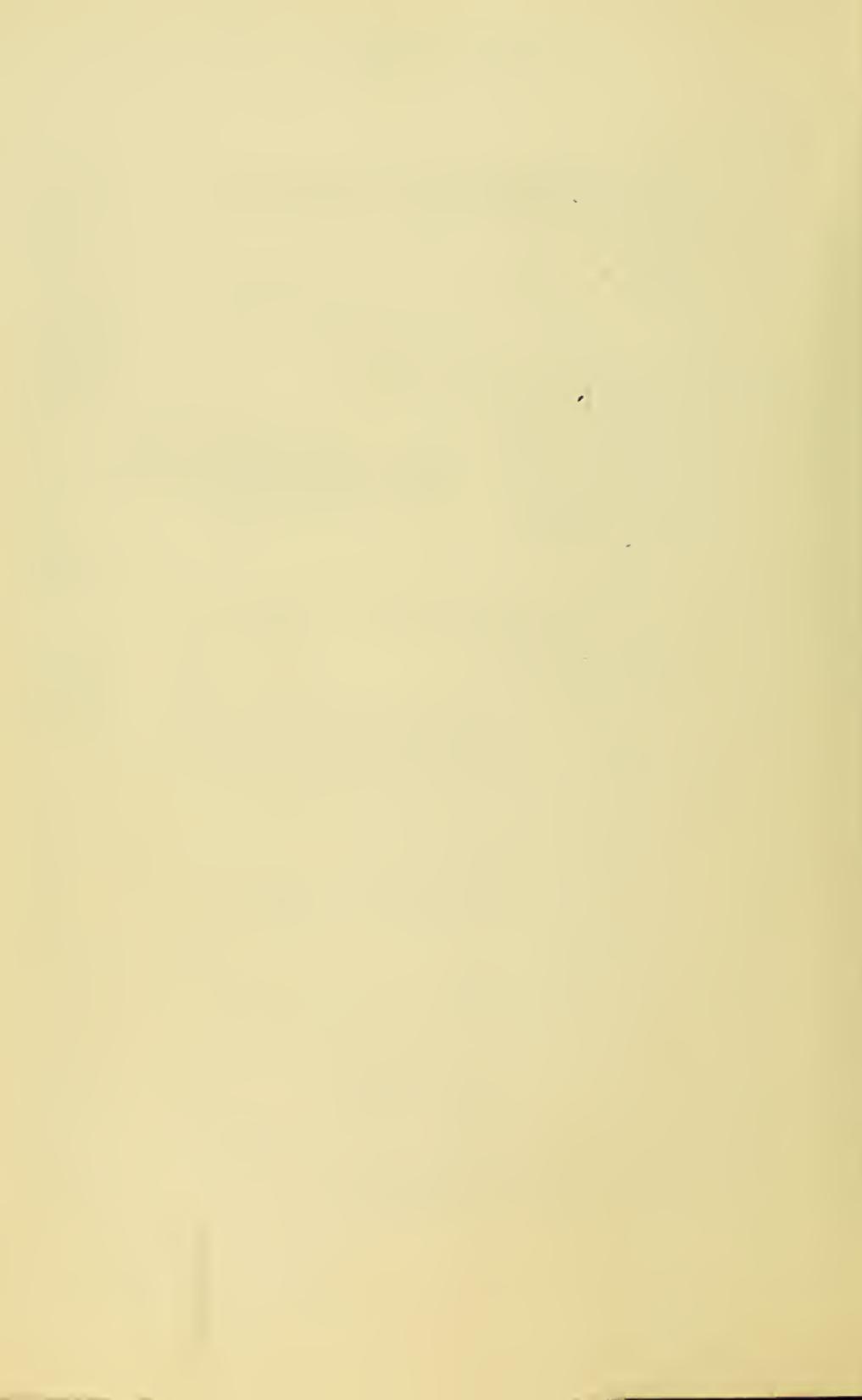
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COLLECTOR-TREASURER

Betterments and Other Special Assessments

PROGRAM:

1. Levy of public improvements assessment on a limited determinable area which receives special benefit from improvements.
2. Levy of a reasonable amount not exceeding 50% of the cost upon abutting estates for sidewalk improvements
3. Levy on benefited property holders for repairing sewers or connecting sewers to main drains and for constructing sewer lines.
4. Levy on benefited property holders for laying water pipes.

ELIGIBILITY: Benefited property holders shall pay that portion of the actual costs which is in ratio to the benefit they receive.

ADMINISTERING

AGENCY: City and town public works departments; tax collectors.

COLLECTION

PROCEDURE: Assessments are levied on benefited property holders. A 2-year lien attaches from October 1st of the year in which the assessment is first placed on the tax bill. Assessments can be paid in twenty installments, with interest on the declining balance. A \$5.00 minimum installment is permissible.

BASIS OF LEVY:

-PENALTY- Generally, the assessment is on front footage, and the assessable cost is set at a uniform rate on the average cost of all lines laid. The delinquency penalty is 4% per year commencing 30 days after the assessment is due. Failure to pay can lead to tax title sale or tax possession, as with any other property tax.

TAXES COLLECTED BY BOSTON
(000's)

Betterments:	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
	102	106	139	155	195
Betterments:	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
	220	238	237	203	241

CITY

60AGL1 et seq.

ASSESSOR

Motor Vehicle Taxes

PROGRAM: The levy of an excise on every motor vehicle and trailer for the registration privilege.

ELIGIBILITY: The levy covers all vehicles except government cars, cars of corporations paying franchise tax, disabled veterans' cars, and certain other vehicles.

DISTRIBUTING AGENCY: Mass. Dept. of Public Works, Division of Registry, and Mass. Dept. of Corporations and Taxation.

ADMINISTERING AGENCY: City and town assessors; tax collectors.

COLLECTION BASIS: City assessors send notices of tax due to motor vehicle owners throughout the year. Excise is due and payable within thirty days of notice. If the tax is not paid, the assessor can forward the vehicle owner's name to the registrar of motor vehicles, who can suspend the vehicle registration until payment is made.

BASIS OF LEVY: The excise is the valuation of the vehicle times the average state property tax rate, but the rate shall not exceed \$66.00 per \$1000 of value. The delinquency rate is 6% annually from the date due and 12% if court proceedings have commenced.

Motor Vehicle Taxes

DISTRIBUTION

OF INFORMATION: The motor vehicle registrar is charged with promptly transmitting to the dept. of corporations and taxation the car registration notices which he receives throughout the year. Within eight months of the receipt of this information, the dept. of corporations and taxation shall transmit the value determination to the local assessors. The local assessors will then assess the excise.

SPECIAL

COMMENT:

The average property tax rate is the aggregate property taxes collected divided by the total assessed valuation.

TAXES COLLECTED BY BOSTON

(000's)

	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
Motor Vehicle Taxes	3483	2418	3010	3614	5208
	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Motor Vehicle Taxes	4372	4614	4645	4602	4836

CITY

59GL6

COLLECTOR-TREASURER

Payments in lieu of taxes.

PROGRAM: Towns, cities or districts including metropolitan water districts shall make payments in lieu of taxes on property including public airports, sewage disposal, etc. which they own in another municipality

ELIGIBILITY: Cities and towns can collect payments on property within their boundaries.

COLLECTION

BASIS: Payments shall be equal to the tax payable on similar private property.

ADMINISTERING

AGENCY: City and town assessors; tax collectors

COLLECTION

PROCEDURE: Vendor presents bill periodically to obligor.

TAXES COLLECTED BY BOSTON
(000's)

Payments in lieu of taxes	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
	1771	2027	1020	1268	841
Payments in lieu of Taxes	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
	817	510	432	614	639

CITY

59GL18

COLLECTOR-TREASURER

Poll and Ship Taxes

PROGRAM:

1. A Poll Tax of \$2.00 on every male inhabitant over 20.
2. The levy of $1/3$ of 1% on citizens' interest in ships carrying inter-state or inter-nation commerce.

ELIGIBILITY: All male inhabitants with certain exceptions, will pay their tax in their town of habitation on January 1.

ADMINISTERING AGENCY: City and town assessors; tax collectors

COLLECTION PROCEDURE: Poll Tax assessments shall be mailed by the collector to all taxpayers not later than June 14th, and the tax is due within 30 days after the notice. A 4% delinquency penalty commences when the taxes are due.

TAXES COLLECTED BY BOSTON
(000's)

	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
Poll	314	301	277	220	197
Ships	13	13	13	13	13
	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Poll	335	282	250	165	285
Ships	13	13	13	13	13

CITY

59GL2 et seq.

COLLECTOR-TREASURER

Property Tax

PROGRAM: 1. Tax on real and personal property situated within the commonwealth and on personal property of commonwealth citizens wherever situated.

 2. Interest on delinquent tax payments.

ELIGIBILITY: Land and improvements, including mortgages, are taxable as real property; goods, chattels, money and effects, vessels, loans, stocks, securities, and pipe lines are taxable as personal property, but 38 kinds of property are exempt in whole or part. Mortgagee's interest in mortgages is assessed as real property where the property lies.

ADMINISTERING AGENCY: City and town assessors; tax collectors.

DETERMINATION OF LEVY: Cities and towns shall levy a tax which shall be not less than (1) the aggregate amount appropriated, granted, or expended since the prior assessment to the extent not covered by any other revenue (2) all amounts required for the current year. (3) all abatement over-lay deficits. The assessor shall deduct from this levy (1) the estimated receipts from other sources and (2) appropriations voted from available sums.

The estimate of receipts cannot exceed prior year's actual receipts, except by the approval of the dept. of corporations and taxation.

Available sums are those amounts available on January 1st, plus tax title sales and redemptions income, plus taxes collected from January 1st to March 31st (or the date the tax rate is determined). Interest on delinquent taxes shall be at the rate of 4% a year.

Property Tax

COLLECTION
PROCEDURE:

The state must provide lists of corporations and their property to cities and towns prior to the assessment of taxes.

The assessor levies taxes on the owner of record as of January 1st. Tax payments are due July 1st in the year assessed. Taxes not paid by November 1st are delinquent as of October 1st.

The assessor shall send the assessment rolls to the collector within a reasonable time. Any appeal for abatement must be made by October 1st, or 30 days after the tax levy notice if the notice is mailed after September 1st. Action on an appeal shall be forthcoming reasonably soon after filing, with the right of further appeal to the state appellate tax board.

CURRENT FUNDS

AVAILABLE: Boston's current property tax is \$100.60 per \$1000 of assessed value.

	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
Property	93015	96687	101470	98582	97499
Interest & Penalties	177	159	186	190	162
	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Property	104693	107713	123746	136765	136169
Interest & Penalties	193	248	345	485	586

CITY

COLLECTOR-TREASURER, Real Property Department

Tax Title, Tax Possession Sales

PROGRAM:

1. Sale of delinquent taxpayer's property for a price equivalent to taxes due, interest owed on delinquent amounts, and charges relative to delinquency. This is a tax title sale.
2. Sale of foreclosed property for whatever price the market will pay. This is a tax possession sale.

ELIGIBILITY:

1. Property can be sold by the city for tax title at such time as the city chooses to sell, provided that the city has presented a demand for payment and the taxpayer has not responded within 14 days after the demand.
2. Property can be sold at market price provided that the city has taken the property by purchase of the tax title and has completed foreclosure proceedings.

ADMINISTERING AGENCY:

City and town tax collectors, treasurers, and real property departments.

COLLECTION PROCEDURES:

The amount collected at tax title sale will equal taxes due and interest at 4% and any other expenses incurred. If the city purchases at tax title sale, and later sells this interest to a private party, or if the owner redeems after tax title sale, the interest is $6\frac{1}{2}\%$ from the date of sale.

The Price paid for foreclosed property depends on the market for the property, but must exceed a minimum established before the auction.

Tax Title, Tax Possession Sales

COLLECTION
PROCEDURES:

Taxes are a lien on property from January 1st of the year in which levied and remain a lien until collected or until the property is foreclosed. Any time after November 1st the city may demand payment. If payment is not made in 14 days, the city may seize the taxpayer's goods, commit the taxpayer to jail, or commence suit, or sell for tax title.

Before or after tax title sale, the owner can still redeem his property by payment of a 25% installment on his total bill. After foreclosure the original owner has no further rights.

Upon completion of foreclosure, the real property department can sell the property at public auction to the high bidder.

TAX TITLES & TAX POSSESSION SALES BY BOSTON

(000's)

<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
459	763	894	947	686
<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
-	-	-	1401	1736

STATEs.6, ch 474,
1935 Acts

COURTS

County Courthouse Maintenance

PROGRAM: Annual contributions to the costs and charges of maintenance and operation of Suffolk County courthouse.

ELIGIBILITY: All operation and maintenance costs are eligible.

DISTRIBUTING

AGENCY: Massachusetts Judiciary

ADMINISTERING

AGENCY: Boston Real Property Department

PARTICIPATION

REQUIREMENT: The Commonwealth will pay 30 % of the costs.

County Courthouse Maintenance

DISTRIBUTION
PROCEDURE: The state treasurer reimburses the city from time to time upon claims certified by the Governor's Council.

CURRENT FUNDS
AVAILABLE: \$240,000 was appropriated for 1961-62.

FUNDS AVAILABLE (000's)

	1955	1956	1957
Boston	229	185	244
	1958	1959	1960
Boston	214	216	220

STATE

COURT

Delinquency Prevention Grants

PROGRAM: Combating delinquency, including demonstrations, research, experiments, investigations, planning and implementing programs, and staff training necessary to delinquency prevention and control.

ELIGIBILITY: Applicant public and non-profit, private agencies are eligible for reimbursement of such costs as approved by the Youth Service Board.

ALLOCATION

BASIS: Administrative determination of apportionment.

DISTRIBUTING

AGENCY: Massachusetts Dept. of Education, Youth Service Board.

ADMINISTERING

AGENCY: Boston Youth Activities Bureau

PARTICIPATION

REQUIREMENT: No limit on the State's participation is stated in the law.

Delinquency Prevention Grants

DISTRIBUTION

PROCEDURE: Available upon approval of application by the Massachusetts Youth Service Board.

CURRENT FUNDS

AVAILABLE: The legislature appropriated \$30,000 in fiscal 1961-62 for a delinquency prevention program in Boston and \$3,000 for a program in Cambridge.

FUNDS AVAILABLE

Fiscal
1960-1961

Boston \$15,000

FEDERAL

COURTS

Youth Control and Offenses Grant

PROGRAM: Demonstration of improved methods for preventing and controlling juvenile delinquency and youth offenses, including the treatment of offenders and evaluation of techniques and practices showing promise of substantial contribution to the prevention or control of delinquency and youth offenses.

ELIGIBILITY: State and local governments and non-profit organizations are eligible. Grants cover demonstration and evaluation project costs, and expenses for personnel training and cooperative practice among field agencies.

DISTRIBUTING

AGENCY: Health, Education, and Welfare Department

ADMINISTERING

AGENCY: Applicant agency.

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: Administrative determination of matching requirements.

Youth Control and Offenses Grants

DISTRIBUTION
PROCEDURE: Available upon HEW approval of application.

CURRENT FUNDS
AVAILABLE: The Congress has appropriated 10 million dollars
for 1961-62

SPECIAL
COMMENT: This act was passed in 1961. Boston's services
to delinquents may be eligible.

FEDERAL

42 USC 242,246,283,
287 s.301,303,311,
312,314,433a (Social
Security Act, as
amended)

HEALTH

Cancer, Heart, Mental Health, Tuberculosis, and Venereal
Disease Grants

PROGRAM:

1. Research on diagnosis and treatment of cancer, including the provision of facilities for diagnosis and treatment.
2. Research and training programs, including construction and maintenance of facilities, and the establishment and maintenance of control programs for heart disease.
3. Experiment and demonstrations in the development of improved mental health diagnosis, care, treatment, and rehabilitation.
4. Prevention, treatment and control of tuberculosis including provision of facilities.
5. Prevention, treatment, and control of venereal diseases

ELIGIBILITY:

State and local governments, non-profit, private organizations, and individuals are eligible for various grants.

DISTRIBUTING
AGENCY:

United States Health, Education, and Welfare
Department, Public Health Service.

ADMINISTERING
AGENCY:

Massachusetts Department of Public Health, (various
Divisions), also applicants.

ALLOCATION
BASIS:

Funds are allotted to the states for each category except venereal disease on the basis of formulas taking into account population, the extent of the particular health program, and the state's per capita income. Funds for venereal disease control are granted on a project basis at the discretion of the Surgeon-General.

Cancer, Heart, etc.

MATCHING

REQUIREMENT:

Venereal disease grants do not require matching. Grants for all other categories are matched on a 50-50 basis.

DISTRIBUTION

PROCEDURE:

All grants are available upon Public Health Service's approval of application. This approval is based upon the advice of the various programs' advisory councils.

CURRENT FUNDS

AVAILABLE:

In 1961-62, Congress appropriated 143 million for cancer, 133 million for heart, 109 million for mental health, 4 million for TB, and 6 million for venereal disease.

SPECIAL

COMMENT:

It appears that private individuals, non-profit organizations, and local governments can apply for assistance directly to the Department of Health, Education, and Welfare. These grants cover a wide range of activities and have some reference to the city of Boston's hospital and health programs.

FUNDS AVAILABLE

(000's)

	1956-57		1957-58		1958-59		1959-60		1960-61	
	Fed	Mass								
Cancer	2235	68	2214	62	2171	64	2203	63	3500	89
Heart	1988	55	2044	34	2075	44	2905	71	3500	76
Mental Health	3950	112	4944	103	4986	98	4905	108	6000	146
TB	4489	115	3995	104	3993	100	3993	100	4000	97
VD	1223		1676	115	2390	104	2371	100	2400	

FEDERAL

42 USC 246, SS 301,
306, 309, 311, 314c,
361 Social Security
Act, as amended

H-

HEALTH

General Assistance Grants

PROGRAM:

1. Bettering community health services.
2. Prevention and suppression of communicable disease, accident prevention, and assistance on chronic disease, aging, radiological and occupational health problems.
3. Research and demonstrations in community health practices.
4. Research and demonstrations in community nursing services.
5. Public health service training programs and various other public health services.

ELIGIBILITY: State and local governments, non-profit, private organizations, and individuals are eligible for grants and assistance. The training grants include subsistence, tuition, and fees for individuals.

DISTRIBUTING

AGENCY: United States Health, Education, and Welfare Dept.
Public Health Service.

ADMINISTERING

AGENCY: Massachusetts Department of Health, Health Services Division, also applicants.

ALLOCATION

BASIS: Funds are allotted to states on a formula which takes into account population, the extent of the particular health problems, and state per capita income.

DISTRIBUTION

PROCEDURE: Grants are available upon HEW approval of applications.

General Health Assistance Grants

CURRENT FUNDS

AVAILABLE:

Congress appropriated in 1961-62 ten million dollars for bettering community health services; 10 million for the prevention and suppression of communicable diseases; 22 million for improving community health practices; 8 million for nursing services; 5 million for public health service training.

SPECIAL

COMMENT:

It appears that private individuals, non-profit organizations, and local governments can apply for assistance directly to the Department of Health, Education, and Welfare. These grants cover a wide range of activities, and have some reference to the city of Boston's hospital and health program.

FUNDS AVAILABLE

(000's)

<u>1956-57</u>		<u>1957-58</u>		<u>1958-59</u>		<u>1959-60</u>		<u>1960-61</u>	
<u>Fed</u>	<u>Mass</u>								
13147	294	16810	344	16609	340	16036	324	17000	371

FEDERAL

42 USC 292c
1956 Health Resear-
Facilities Act
72 stat 933

HEALTH

Health Science Research Facilities Grants

PROGRAM: Construction of facilities for health science research.

ELIGIBILITY: Public or non-profit, private institutions competent to engage in health research are eligible.

DISTRIBUTING

AGENCY: United States Health, Education, and Welfare Dept.,
Public Health Service.

ADMINISTERING

AGENCY: Applicant

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: Federal grants will not exceed 50% of the project's construction cost.

Health Science Research Facilities Grants

DISTRIBUTIONPROCEDURE:

Available upon HEW approval of application, which approval is based upon the advice of the National Health Council.

CURRENT FUNDSAVAILABLE:

Congress has appropriated 30 million dollars for 1961-62

FUNDS AVAILABLE
(000's)

1956-57		1957-58		1958-59		1959-60		1960-61	
Fed	Mass								
1223		2928	359	8038		504			
2483	330	9169	1673	15162	2547	25191	2076		

FEDERAL

42 USC 291,5 USC 150 H-
s.301,314, title 6, s.
636, Public Health Act
1946 Hospital Survey
& Construction Act

HEALTH

Hospital Construction Grants

PROGRAM: 1. Construction of public health centers, general hospitals, tuberculous, mental, and chronic disease hospitals.
2. Construction of diagnostic and treatment, rehabilitative, and nursing facilities for the chronically ill.
3. Inventorying existing facilities, surveying the need for additional structures, and developing construction programs.
4. Research, experiments, and demonstrations relating to effective development of hospital services, facilities, and resources, including the construction of experimental facilities.

ELIGIBILITY: State and local governments and non-profit, private organizations are eligible. States must have a plan for services, standards for those services, and an advisory council.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept., Public Health Service.

ADMINISTERING
AGENCY: Massachusetts Dept. of Health, Hospital Facilities Division.

ALLOCATION
BASIS: Survey and planning grants are allotted to the state on a population basis, while funds for construction are allotted by a formula which takes into account population and state per capita income.

PARTICIPATION
REQUIREMENT: 50% federal grant for inventory, survey, and development of construction programs; otherwise, the amount of matching funds required is related to the state's per capita income, with a minimum federal grant of one-third of project costs, and a maximum federal grant of two-thirds of project

Hospital Construction

DISTRIBUTION PROCEDURE:

Applications are made to the U.S. Health, Education, and Welfare Department through a designated state agency. Separate applications must be made for each construction project. Funds are granted upon HEW approval of application.

CURRENT FUNDS AVAILABLE:

In 1961-62, Congress appropriated for hospital construction and medical care, 150 million dollars. For hospital and medical research, 10 million; for rehabilitation facilities, 10 million; for nursing homes, 18.5 million; for research, demonstrations and assistance in chronic disease of the aged, 11 million.

SPECIAL COMMENT:

A facility can qualify as a rehabilitative unit if the major portion of its program is carried on as part of a hospital operation or is under the direction of a licensed medical person; and if it rehabilitates the disabled by means of medical, psycho-social, and vocational evaluations and processes.

FUNDS AVAILABLE TO PUBLIC BODIES (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	71504	105292	135159	143933	185000
Mass	898	2564	2746	3087	3631

STATE

HEALTH

Tuberculosis Care

PROGRAM:

1. Out-patient diagnostic care.
2. Beginning in 1963, hospital care and treatment for TB patients to be provided in hospitals operated by the state or operated by local governments and private parties on contract with the state.

ELIGIBILITY:

1. Local governments and private parties can operate out-patient diagnostic facilities under state supervision.
2. In 1963 the state will assume the responsibility for tuberculosis care. The state will control all admissions, discharges, and transfers of TB patients to all hospitals.

DISTRIBUTING
AGENCY: Massachusetts Department of Health, Bureau of
Tuberculosis and Institutions.

ADMINISTERING
AGENCY: Cities' and towns' health departments.

ALLOCATION
BASIS: Reimbursements will be made to cities and towns operating TB facilities. Cities and towns will reimburse the state for their share of patient care in state hospitals.

PARTICIPATION
REQUIREMENTS: The state will reimburse 1/2 the cost of out-patient care. In 1963 it will pay each local government and each private institution 1/2 the state-wide per diem cost of patient care. Local governments will pay the state 1/2 the average per diem cost of patient care in state hospitals.

Tuberculosis Care

DISTRIBUTION

PROCEDURE: The state's share to cities and towns for contract hospital care will be paid as a reimbursement of claims. The state will pay its share of care in state hospitals directly out of its budget.

CURRENT FUNDS

AVAILABLE: The state appropriated \$220,000 in 1961-62 apparently to cover out-patient diagnostic clinic operations. The custodial care program will begin in 1963.

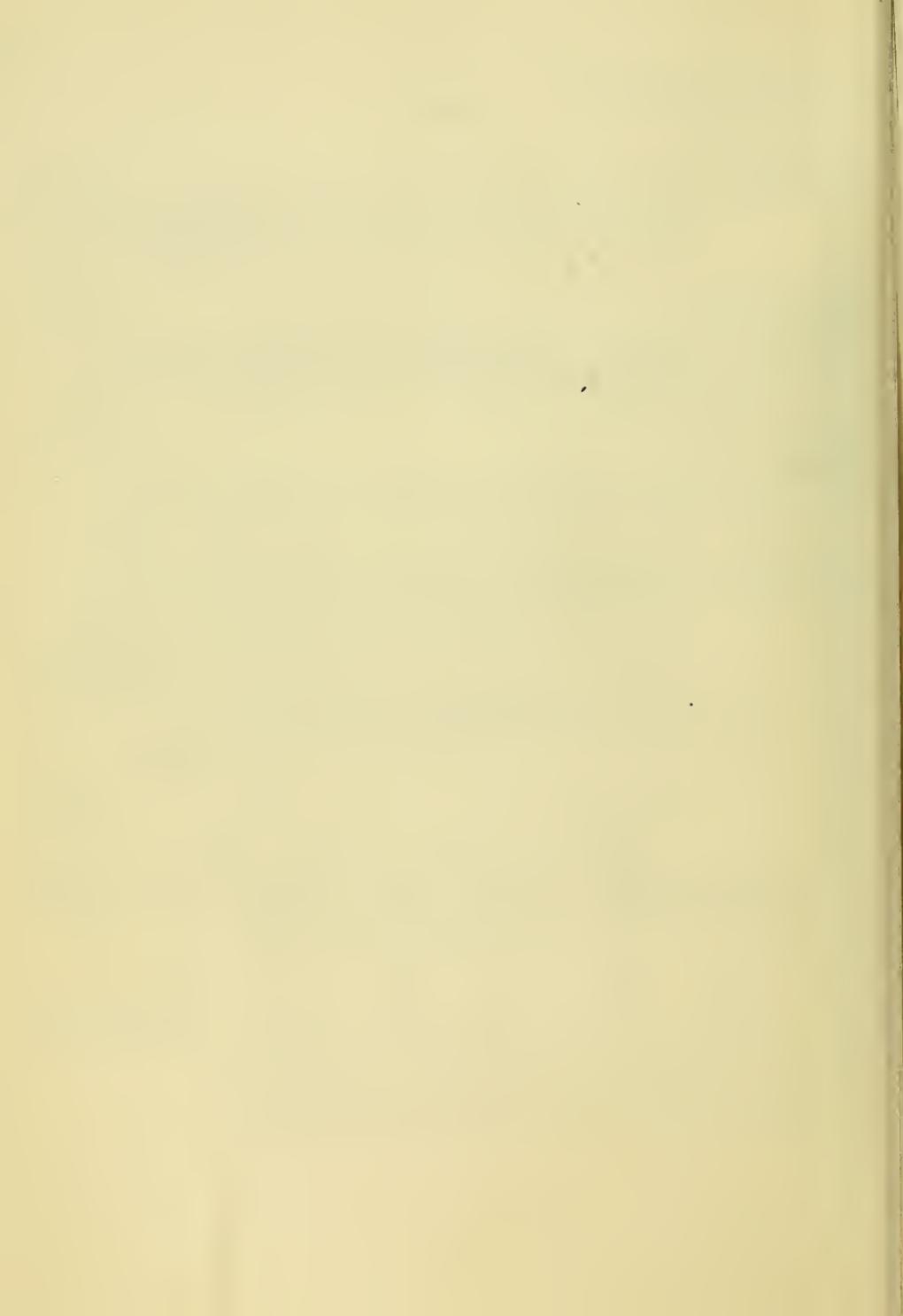
SPECIAL

COMMENT: 1. The commissioner of health has the discretion, provided funds are available, to take over local hospitals as state institutions in 1963. In the event that the state does not take over a local hospital, or does not contract for its use as a local TB unit, the hospital can be converted to chronic disease care, to an infirmary for the aged, or it can be abandoned, but conversion and abandonment are dependent on the local government having necessary facilities for communicable diseases.

2. Currently, the state is contributing \$5.00 per week per patient toward hospital care. It also pays the full cost of non-settled patients' care.

PAYMENTS FOR STATE TB PATIENTS (000's)

<u>1954-55</u>	<u>1955-56</u>	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
	429	397	366	336	305	271
<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	
con	176	166	140	142	125	166



STATE

78GL19

LIBRARY

Library Aids

PROGRAM: 1. Library operation
2. Operation of regional reference and research centers.

ELIGIBILITY: Libraries which spend at least 11% of their budget for books, \$300 per capita for library purposes, and maintain library appropriations equal to the average of the past four years are eligible for basic aids. Libraries which the state board of library commissioners designates as regional reference-research centers are eligible for assistance toward the cost of books, periodicals, and personnel used in the reference-research centers. In addition, a regional library may supply various supplemental services to communities having less than 25,000 people. Each regional library must have an advisory council, must be open to all persons in the region, and must be spending at least 25¢ per resident of the region.

DISTRIBUTING AGENCY: Mass. Dept. of Education, Library Extension Division

ADMINISTERING AGENCY: Cities, towns, and regional library boards.

ALLOCATION BASIS: - Basic aids are apportioned to all eligible libraries. Regional reference-research aids will be allocated to three, possibly four, regional reference-research centers.

PARTICIPATION REQUIREMENTS: The legislature authorized direct grants equal to 25¢ per resident as basic aid to libraries. For regional reference-research centers the legislature authorized annual appropriations not to exceed 25¢ per resident in each region.

PARKS DEPARTMENT-BOSTON REDEVELOPMENT AUTHORITY

Grants for Preservation of Historic Sites

PROGRAM: Protection, preservation, maintenance or operation of historic buildings, sites or objects;

ELIGIBILITY: State and local governments and other public non-profit bodies are eligible for grants. Funds cover restoration, reconstruction, and rehabilitation of sites, among other items.

DISTRIBUTING
AGENCY: The U. S. Dept. of Interior, Parks Division

ADMINISTERING
AGENCY: Applicant agencies.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: Administrative determination of matching requirements.

Preservation of Historic Sites

DISTRIBUTION

PROCEDURE:

Administrative determination of procedures and regulations, subject to advice of national advisory board.

CURRENT FUNDS

AVAILABLE:

No funds were appropriated for 1961-62

SPECIAL

COMMENT:

The Boston National Sites Commission terminated June 30, 1960. It had a \$19,000 appropriation in 1960 from the Federal government.

P-
STATE

132GL 14,16

PARKS DEPARTMENT

Insect and Nuisance Suppression

PROGRAM: Suppression of certain diseases, including the Dutch Elm Disease.

ELIGIBILITY: Cities, towns, and counties are eligible, providing they expend funds in excess of their liability, and providing further that the expenditure is made according to state requirements and within state approved programs.

DISTRIBUTING

AGENCY: Mass. Dept. of Natural Resources, Forests and Parks Division.

ADMINISTERING

AGENCY: Dept. of Natural Resources, Forests and Parks Division also park departments.

ALLOCATION

BASIS: The state determines the financial liability of each city and town based on its assessed valuation and the incidence of insects and nuisances. Apportionment are made to communities spending in excess of their liability.

PARTICIPATION

REQUIREMENT: The state may share up to 50% of the costs in excess of the city's or town's liability. This may be a non-cash grant.

Insect and nuisance suppression

DISTRIBUTION

PROCEDURE:

The state treasurer makes payments upon the forestry commissioner's certification of claims. The forestry commissioner must notify cities and towns of grants to be made before January 1st of any year. Cities and towns must apply for assistance.

CURRENT FUNDS

AVAILABLE:

No appropriation was requested for this program in 1961-62

SPECIAL

COMMENT:

The legislature appropriated \$5,400. for the green-head fly program, and \$10,000. for the mosquito control program; Boston does not receive funds under these programs.

STATE

90BGL16

PARKS DEPARTMENT

Acquisition of Public Access to Waterways

PROGRAM: 1. Construction of public access routes to waterways.
2. Boating safety - education and enforcement.

ELIGIBILITY: Cities and towns are eligible for assistance.
Acquisition and construction of public access includes provision of parking areas, roads, launching ramps, and docks.

DISTRIBUTING AGENCY: Mass Dept. of Public Works, Registry Division

ADMINISTERING AGENCY: Cities and towns; parks departments.

ALLOCATION BASIS: Administrative determination of apportionment within limits of receipts to the recreation boating fund.

PARTICIPATION REQUIREMENT: None stated in the law.

Acquisition of Public Access to Waterways

DISTRIBUTION

PROCEDURE: The Registry division reimburses cities and towns upon presentation of claims. Reimbursements are made from the recreation boating fund, which is composed of boating license fees.

CURRENT FUNDS

AVAILABLE: The 1961-62 budget estimate is \$50,000 for construction of access to water areas.

SPECIAL

COMMENT: To date the boating license fees have proved insufficient to cover all costs of enforcement; thus, no money has been apportioned for the development of public access ways to water.

P.
STATE

8GL20

PARKS DEPARTMENT - BOSTON REDEVELOPMENT AUTHORITY

Old State House

PROGRAM: Care and maintenance of the Old State House

ELIGIBILITY: Boston

DISTRIBUTING

AGENCY: Massachusetts Governor's Council State Supt. of
Buildings

ADMINISTERING

AGENCY: Boston

ALLOCATION

BASIS: To Boston

PARTICIPATION

REQUIREMENTS: The state contributes \$1,500 annually.

Old State House

DISTRIBUTION
PROCEDURE:

Boston has a special fund into which state payments are made and from which expenditures occur.

CURRENT FUNDS
AVAILABLE:

\$1,500 was appropriated for 1961-62.

FUNDS AVAILABLE

	<u>1955-56</u>	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Boston	1,500	1,500	1,500	1,250	1,500	1,500

STATE

PUBLIC WORKS

Chapter 90 Roads

PROGRAM: Repair, improvement, and construction of city and town highways.

ELIGIBILITY: All cities' and towns' major roads are eligible if constructed according to broad state standards. The cities and towns can select the routes to be aided.

DISTRIBUTING
AGENCY: Mass. Dept. of Public Works

ADMINISTERING
AGENCY: Mass. and Boston Dept. of Public Works

ALLOCATION
BASIS: By administrative determination, the Commonwealth uses an apportionment formula of 40% mileage; 40% population; and 20% area. The appropriation is out of the segregated state highway fund, which is composed of fuel taxes, registration fees, local contributions and assessments, and the total annual apportionment is set by the legislature.

PARTICIPATION
REQUIREMENT: The state generally pays 50% of the cost of specific projects constructed on major roads.

DISTRIBUTION
PROCEDURE: The Mass. Dept. of Public Works reimburses the cities and towns for payments to vendors on projects approved by the department. However, the state Department assumes responsibility for design and supervision of construction.

CURRENT FUNDS
AVAILABLE: The 1961-62 appropriation is 7 million dollars; the cash balance forwarded to 1961-62 totals 6.6 million- a total of \$13.6 million is available, therefore, for expenditure.

Chapter 90 Roads

SPECIAL

COMMENT:

1. Chapter 90 projects in progress Boston projects in progress in 1959-60 totaled \$900,000 out of \$16 million worth of projects in progress throughout the Commonwealth.
2. Chapter 81 projects Under Chapter 81, towns with less than \$5,000,000 assessed value as of the 1945 equalization are eligible for additional state grants, the amount of appropriation totaling \$2.6 million in 1961-62.
3. Highway Construction Speedup From the 1956-57 accelerated construction program bond issue, Boston received a \$2.5 million grant out of \$15 million in local grants. Out of \$169 million state highway spending in this program, \$44 million is allocated to the Boston metropolitan area.
4. Primary and Secondary Roads It appears that the state can use its road funds together with federal aid for primary and for secondary extension roads in Boston; but under its accelerated highway program, the state has allocated only 40% of its bond proceeds to the metropolitan area.
5. Other State Assistance to Boston The law permits the state to assist cities and towns on engineering, housekeeping, snow removal, signing, roadside work, and administrative functions, but no record of such assistance is available. Specifically, the state can do snow removal work for cities and towns and share in the cost of this.

<u>1955-56</u>	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
4,235	4,280	5,364	6,828	6,145	5,025
<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
354	383	630	518	374	318

23 USC 210, as amended
by PL 87-61, 75
Stat 122

FEDERAL

PUBLIC WORKS

Defense Accessory Roads

PROGRAM:

1. Repair and reconstruction of roads damaged by the U.S. government in constructing defense facilities.
2. Construction of circumferential highways around cities or radial intra-city highways important to civilian or military defense
3. Construction and maintenance of roads to military reservations, defense industries, or raw materials sources.

ELIGIBILITY:

The Secretary of Defense must certify that the roads are vital to defense purposes. For aid under item (1), the federal government must determine that damage to the road cannot be prevented without interfering with defense construction.

DISTRIBUTING
AGENCY:

U.S. Dept. of Commerce, Bureau of Public Roads

ADMINISTERING
AGENCY:

State and local departments of public works.

ALLOCATION
BASIS:

Funds appropriated are available without regard to apportionment formulas

MATCHING
REQUIREMENT:

Not specified. Subject to administrative determination.

Defense Accessory Roads

DISTRIBUTION
PROCEDURE:

The Defense Secretary certifies eligible roads to the commerce department, which makes grants out of available appropriations. The commerce department establishes procedures and regulations, and reimburses the states for payments of vendors' claims on approved projects. Advances are available to encourage expeditious construction of roads.

CURRENT FUNDS
AVAILABLE:

Part of a total 1961-62 federal highway appropriation of about \$3.3 billion..

SPECIAL
COMMENT:

No revenue trends are available in the Treasury's annual report. The program seems to be seldom used. Circumferential and radial roads may be roads built as part of the interstate highway program.

FEDERAL23 USC 125
PL 85-767, 1958

PUBLIC WORKS

Emergency Relief Highways

PROGRAM: Emergency repair and reconstruction on roads damaged by disaster.

ELIGIBILITY: The Secretary of Commerce shall determine that damage exists. Any road is eligible for aid, whether or not federal funds have been spent on it.

DISTRIBUTING

AGENCY: U.S. Dept. of Commerce, Bureau of Public Roads

ADMINISTERING

AGENCY: Mass. Dept. of Public Works

ALLOCATION

BASIS: Administrative determination of apportionment

MATCHING

REQUIREMENT: Federal grant pays 50% of costs.

Emergency Relief Highways

DISTRIBUTION

PROCEDURE: A governor must declare an emergency and the state department of public works must apply for aid. The Commerce Department reimburses the state for payments made.

CURRENT FUNDS

AVAILABLE: Congress appropriated \$6.4 million for 1961-62.

FUNDS AVAILABLE1959-60

Federal 2,700,000

1960-61

10,000,000

CITY

40GL 38-42,
83GL 16,20,
as amended in
Chapter 311 of
the 1961 Act

PUBLIC WORKS

Sewer and Water Service Charge

PROGRAM:

1. Charges for water supplied and services or material furnished in connection with water supplies.
2. Charges for sewage service provided and services or materials furnished in connection with sewage service.

ELIGIBILITY:

Cities, towns, and districts may charge property holders just and equitable fees for services provided. Income from water and sewer charges shall be used for operation, maintenance, and principal and interest payments for sewer and water systems, including M.D.C. assessments. If any water income be left after such purposes have been fulfilled, then the city or town may use the income for such other purposes as it determines.

ADMINISTERING
AGENCY:

Depts. of Public Works and treasurer-collectors.

COLLECTION
BASIS:

Reasonable rates may be charged for services. Failure to pay rates will cause a lien to be placed against the property as of the date the payment is due; if payment is not forthcoming, the amount due can be added to the property tax collection, and collected as any tax.

Sewer and Water Service Charges

DISTRIBUTION

PROCEDURE: Cities and towns must bill at least semi-annually.

SPECIAL

COMMENT:

Boston can now charge for sewer services per
Chapter 311, 1961 Acts

	<u>WATER</u>	<u>SERVICE</u>	<u>CHARGES</u>	<u>COLLECTED BY BOSTON</u>
	(000's)			
Boston	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>
	4736	4796	4991	6039
				6237
Boston	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>
	6297	6275	6057	6271
				6136

33 USC 446
1956 Water Pollution
Control Act, as
amended

FEDERAL

DEPARTMENT OF PUBLIC WORKS-METROPOLITAN DISTRICT COMMISSION

Water Pollution Grants

PROGRAM: Prevention and control of water pollution and technical research into the means of control and prevention.

ELIGIBILITY: State governments are eligible provided the state has a plan and standards covering water pollution programs. Grants cover prevention and control project costs and expenses for personnel training and state plan administration.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept.,
Public Health Service.

ADMINISTERING
AGENCY: Massachusetts Department of Public Health, Environmental Sanitation.

ALLOCATION
BASIS: Funds are allotted to the states on the basis of population, extent of water pollution problem, and financial need.

PARTICIPATION
REQUIREMENT: Matching is determined by each state's per capita income level, but is not less than 1/3 nor more than 2/3 of the costs.

Water Pollution Grants

DISTRIBUTION
PROCEDURE:

Grants are available upon HEW approval of application, provided the application is filed through the state cooperating agency.

CURRENT FUNDS
AVAILABLE:

Congress appropriated \$5.3 million for 1961-62.

	<u>FUNDS AVAILABLE</u> (000's)				
	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Federal	1683	2528	2591	2659	2700
Mass.	52	82	78	76	74

<u>CITY</u>	474, 1946 acts
	625, 1951 acts
	450, 1955 acts
	273, 1958 acts

REAL PROPERTY

Off-Street Parking Facilities

PROGRAM: Boston can borrow for the construction of parking facilities. It can establish such facilities as are needed to insure free circulation of traffic through the city. It can lease such facilities as are constructed to private parties for three years with renewable leases. It can sell such facilities if not needed for parking purposes. It can also make 40 year private construction leases.

ELIGIBILITY: Any off-street parking facility is eligible within a total borrowing authorization of 20 million dollars and maximum loan term of 20 years. Such loans shall be outside the debt limit of the city.

ADMINISTERING AGENCY: Real Property Department

COLLECTION BASIS: Sales receipts go into a parking facilities fund and can be expended without appropriation for the acquisition of additional property. The revenue from parking facility leases goes into the city's general fund for general-purpose use by authorization of the city council.

REAL PROPERTY

OFF-STREET PARKING FACILITIES

FUND RECEIPTS (000's)

	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>
Boston		52	80	8	
	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Boston	58	374	12		1051

STATE

SCHOOL COMMITTEE

Adjustment Counseling Grants

PROGRAM: Early detection and prevention of delinquency.

ELIGIBILITY: Cities, towns, and regional school districts are eligible for reimbursements of counselors' salaries and expenses providing the department of education has approved the hiring of counselors.

DISTRIBUTING
AGENCY: State Dept. of Education, Division of Youth ServicesADMINISTERING
AGENCY: Cities, towns, and regional school districts.ALLOCATION
BASIS: Apportionments are made to eligible cities, towns, and school districts.PARTICIPATION
REQUIREMENTS: \$4,500. will be reimbursed for the first counselor hired, and \$2,250. for each additional counselor.

Adjustment Counseling Grants

DISTRIBUTION

PROCEDURE: The legislature makes an appropriation for the costs of the prior school year. The state treasurer makes payments in the fall upon claims certified by the department of education.

CURRENT FUNDS

AVAILABLE: The legislature appropriated \$265,000 for 1961-62.

FUNDS AVAILABLE (000's)

	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Mass	126	179	215
	<u>1958</u>	<u>1959</u>	<u>1960</u>
Boston	16	18	18

STATE

SCHOOL COMMITTEE

Adult Civic Instruction (English-Speaking Class) Grants

PROGRAM: Instruction in English and government for immigrants.

ELIGIBILITY: Cities, towns, and regional school districts are eligible for assistance on courses approved by the department of education.

DISTRIBUTING
AGENCY: State Dept. of Education, Division of Immigration and Americanization.ADMINISTERING
AGENCY: City, town, and regional school districts.ALLOCATION
BASIS: Apportionments are made to eligible cities, towns, and regional school districts.PARTICIPATION
REQUIREMENTS: The state will pay 50% of the actual cost of instruction.

Adult Civic Instruction

DISTRIBUTION

PROCEDURE: The legislature makes an appropriation covering costs of the prior school year. The state treasurer makes payments in the fall on claims certified by the department of education.

CURRENT FUNDS

AVAILABLE: The legislature appropriated \$118,000 for 1961-62. An estimated unobligated balance of \$36,000 was available in July, 1961.

FUNDS AVAILABLE (000's)

	<u>1955-56</u>	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Mass	97	97	98	109	116	82
	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Boston	18	19	35	22	23	22

74GL8
123GL74
127GL122CITY

SCHOOL COMMITTEE-WELFARE DEPT.

Charges for Tuition and Care

PROGRAM

&

ELIGIBILITY:

1. Cities and towns may charge tuition to students living in another city or town and attending their schools.
2. Cities and towns may charge expense of committing persons to any institution within their control to the city or town in which the committed person has settlement, or to the county through whose court the committed person comes, if no settlement can be established.

CHARGE

BASIS:

The tuition fee is established by the local school committee although the state department of education can review it.

Charges for welfare services will be based upon the cost of care.

DISTRIBUTING

&

ADMINISTERING

AGENCY:

School committees; boards of public welfare.

COLLECTION

BASIS &

PROCEDURE:

Vendor communities bill cities and towns in which recipients have residence or settlement.

Charges for Tuition and Care

COLLECTIONS BY BOSTON - (000's)

	<u>1951</u>	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>	<u>1956</u>
Schools	228	203	121	115	124	119
Welfare					194	237
	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	
Schools	122	138	151	159	172	
Welfare	177	222	218	282		

STATE

SCHOOL COMMITTEE

Deaf and Blind Education Grants

PROGRAM: Operation of day classes for the deaf and blind.
Transportation of students to day classes.

ELIGIBILITY: Cities, towns, and regional school districts, having ten or more deaf pupils are eligible for reimbursement of maintenance costs, including travel expenses, and up to \$500. of the additional compensation paid teachers of the classes. Cities and towns, upon approval of the department of education, may establish classes for blind children and the state will reimburse the reasonable cost of class maintenance and pupil transportation.

DISTRIBUTING

AGENCY: Mass. Dept. of Education, Division of Special Education.

ADMINISTERING

AGENCY: Cities, towns, and regional school districts.

ALLOCATION

BASIS: Apportionments are made to eligible cities, towns, and school districts.

PARTICIPATION

REQUIREMENTS: 100% reimbursement for the reasonable cost of maintenance, and transportation plus \$500. on teachers' salaries.

Special Classes for the Deaf and Blind

DISTRIBUTION

PROCEDURE: The legislature makes an appropriation covering the costs of the prior school year. The state treasurer makes payments in the fall upon certification of claims by the department of education.

CURRENT FUNDS

AVAILABLE:

The legislature appropriated \$110,000 for 1961-62. This sum is used principally for transportation of the deaf and the blind to the day schools.

SPECIAL
COMMENT:

The state pays out of the Dept. of Education's \$2.4 million operating budget, the costs of most localities' class maintenance. The special class grants are for transportation to the day classes and for maintenance of day classes at a few public schools.

FUNDS AVAILABLE
(000's)

	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>	<u>1961-62</u>
Mass	88	57	104	114	179
Boston	18	20	20	21	20

FEDERAL

SCHOOL COMMITTEE

Defense-Impacted area School Operation and Maintenance Grants

PROGRAM: Operation and maintenance of schools

ELIGIBILITY: The federal government makes grants to school districts on which it has placed a financial burden through the location of federal installations or defense activities in the area. A community can qualify under one or more of three tests:

- (1) Federal property acquisition has reduced tax revenues-determined by comparing taxes private parties would have paid and Federal in lieu payments made on properties acquired by the U.S. Government since 1938.
- (2) 6% or more of the children in the district schools have parents who work in federal activities.
- (3) At least 5% of the total year-to-year increase of school enrollment is due to the admission of children who have a parent working in federal activities or stationed at a federal installation.

DISTRIBUTING

AGENCY: United States Health, Education, and Welfare Department, Office of Education

ADMINISTERING

AGENCY: United States Health, Education, and Welfare Department, Office of Education

ALLOCATION

BASIS: Federal funds are distributed to school districts which qualify.

PARTICIPATION

REQUIREMENT: The Federal government's share will be equivalent to the average annual local contribution per pupil.

Defense-Impacted Area School Operation and Maintenance Grants

DISTRIBUTION

PROCEDURE: Grants are made to eligible school districts upon HEW approval of the district's application, which application must be made through the Massachusetts Department of Education. Advances can be made for requisition periods.

CURRENT FUNDS

AVAILABLE: Congress appropriated 217 million dollars for 1961-62.

SPECIAL

COMMENT: A federal installation apparently can be a military base, or any federal property used for federal functions, or a private installation in which federal activities are carried on directly, or through private contract.

	<u>FUNDS AVAILABLE</u>				
	(000's)				
	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Federal	193195	104143	132073	166661	187310
Mass.	1604	2281	3818	4769	5020

S. STATE

71GL 26A-F

SCHOOL COMMITTEE

Extended School Services Grants

PROGRAM: Establishment of extended school services for employed mothers' children.

ELIGIBILITY: Cities, towns, and regional school districts are eligible upon department of education and department of public health approval of the proposed service.

DISTRIBUTING
AGENCY: Mass. Dept. of Education, Civic Education

ADMINISTERING
AGENCY: Cities, towns, and regional school districts.

ALLOCATION
BASIS: Apportionments are made to all eligible cities, towns, and districts.

PARTICIPATION
REQUIREMENT: The state will pay no more than 40% of full-year staff salaries, totaling up to \$15,000 per town, or up to \$2,500 per center.

Extended School Services Grants

DISTRIBUTION

PROCEDURE:

The legislature makes its appropriations for the prior fiscal year. The state treasurer makes payments, usually in the fall, upon certification of the department of education.

CURRENT FUNDS

AVAILABLE:

The legislature appropriated \$5,000 for 1961-62.

SPECIAL

COMMENT:

It appears that Boston receives no funds under this program.

FUNDS AVAILABLE (000's)1955-56 1956-57 1957-58

Boston	13	11	9
--------	----	----	---

1958-59 1959-60 1960-61

Boston	8	5	5
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CITY

SCHOOL COMMITTEE

Fees

PROGRAM
&

ELIGIBILITY:

1. School committees supervise and control athletic and other group events, and use the athletic-event gate receipts for athletic purposes only. These purposes include the employment of coaches, directors, physical training and exercises, and purchase of apparatus, equipment, supplies, and facilities.
2. School committees may prepare and sell lunches at reasonable prices.
3. The Boston School Committee may establish a \$1.00 fee to each voluntary student in evening school.
4. School committees may establish night tuition courses for driver training.

COLLECTION
PROCEDURE

& USE:

The school will set and collect gate receipts for these programs, deposit them in the city or town treasury, and use them as a separate account without appropriation for the purposes stated.

DISTRIBUTING &
ADMINISTERING
AGENCY:

School committees.

SCHOOL COMMITTEE

Fees

FEES COLLECTED (ATHLETIC EVENTS)
(000's)

Boston	<u>1952</u>	<u>1953</u>	<u>1954</u>	<u>1955</u>	<u>1956</u>	<u>1957</u>
	14	6	5	8	3	19
Boston	<u>1959</u>	<u>1960</u>				
	54	37				

STATE

70GL2 et seq.

SCHOOL COMMITTEE

Foundation Aids

PROGRAM: For elementary and secondary school operation.

ELIGIBILITY: All school districts of the state are eligible.

DISTRIBUTING
AGENCY: Massachusetts Department of Corporations and
Taxation, State Tax Division.

ADMINISTERING
AGENCY: Cities, towns, and regional school districts.

ALLOCATION
BASIS: Each city and town is entitled to an amount equal to one-half of the following: \$130 per 7-16 year old child in public and private schools in the school census of the preceding year (increased/decreased \$1.00 for each 100 million increase/decrease in the state's assessed valuation) less six times each \$1000 of equalized assessed valuation of the city or town.

PARTICIPATION
REQUIREMENT: Foundation aids are not matched. They constitute a minimum state support of public education.

Foundation Aids

DISTRIBUTION
PROCEDURE:

The state treasurer distributes foundation aids directly from the income tax agency fund on certification of the State Corporations and Taxation Department. Aids are paid on or before April 15th to the several cities and towns in the amounts required, to the extent school funds, federal monies, and income taxes are available as of that date. If this April 15th apportionment be insufficient to meet program requirements, then the necessary additional funds will be paid from the first income tax collections after April 15.

CURRENT FUNDS
AVAILABLE:

The Foundation Aids distribution is made out of the first individual income taxes received, and is not shown in the state budget.

SPECIAL
COMMENT:

Equalized assessed valuations used in the formula are the valuations as set by the 1948 Massachusetts Legislature, which are based on a 1945 property valuation.

	<u>FUNDS AVAILABLE (000's)</u>					
	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Mass.	24244	26515	26515	28649	30376	32047
Boston	1762	2047	2047	2040	1981	2012

STATE

SCHOOL COMMITTEE

Horace Mann Grants

PROGRAM: Education of deaf, blind, and aphasic children whose parents choose to send them to the Horace Mann School.

ELIGIBILITY: Horace Mann School is eligible for costs of care, instruction, support, and travel of pupils for a term of not over twelve years, or longer if the student will benefit from advanced education.

DISTRIBUTING

AGENCY: Mass. Dept. of Education, Special Education Division.

ADMINISTERING

AGENCY: Mass. Dept. of Education, Boston School Committee.

ALLOCATION

BASIS: Available to Horace Mann School and to parents to cover approved costs.

PARTICIPATION

REQUIREMENTS: The state pays 100% of the costs.

Horace Mann Grants

**DISTRIBUTION
PROCEDURE:**

The state treasurer makes payment upon certification of approved claims by the department of education. Payments are made twice a year, generally by December and June.

**CURRENT FUNDS
AVAILABLE:**

The State appropriation for 1961-62 is part of the education department's \$2.4 million operating budget for the deaf and blind.

	<u>BOSTON'S RECEIPTS</u> (000's)					
	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Boston	120	133	135	140	145	161

SCHOOL COMMITTEE

Model and Practice Schools for Teacher Training Assistance

PROGRAM: Boston may provide suitable space for practice teaching to fit state college teacher-training programs.

ELIGIBILITY: The City of Boston is eligible for reimbursement of the maintenance of classes and part of the compensation of supervising teachers for classes.

DISTRIBUTING
AGENCY: Mass. Dept. of Education, State Colleges System.

ADMINISTERING
AGENCY: Boston School Committee.

ALLOCATION
BASIS: Administrative determination.

PARTICIPATION
REQUIREMENTS: A proportion of the maintenance and the supervising teacher salary costs for classes.

Model and Practice Schools for Teacher Training

DISTRIBUTION

PROCEDURE: The legislature has not made an appropriation for this function. Presumably, the department of education would certify payment to the state treasurer who would reimburse Boston.

CURRENT FUNDS

AVAILABLE: The legislature has made no appropriation.

SPECIAL

COMMENT: Boston does not have a program of this nature at this time.

FEDERAL

20 USC 441
1958 National Defense
Education Act

SCHOOL COMMITTEE

National Defense Educational Grants

PROGRAM: 1. Strengthening instruction in science, mathematics, or languages.
2. Fellowships and student loans.
3. Strengthening state educational supervision and educational fact gathering.
4. Guidance counseling and testing in secondary schools.
5. Research and experiment in use of educational media.
6. Vocational training for highly skilled technical work.*

ELIGIBILITY: States, private institutions of higher education, and college students are eligible for various parts of the program. The state must have a planned program of services and standards for those services.

Grants will cover staffing, equipment acquisition, and minor remodeling necessary for instruction in science, mathematics, or languages.

DISTRIBUTING
AGENCY: The United States Health, Education, and Welfare Department, Office of Education.

ADMINISTERING
AGENCY: Massachusetts Department of Education.

ALLOCATION
BASIS: For some of the programs the apportionment to each state is based on school age population and per capita income. Otherwise, an administrative determination of apportionment is made.

*also listed under Vocational Education Program
see page S-39

National Defense Educational Grants

PARTICIPATION

REQUIREMENTS: Federal grants must be matched 50-50.

DISTRIBUTION

PROCEDURE:

Grants are made to the Massachusetts Department of Education. The state treasurer apportions funds to local school districts without appropriation upon certification of the department of education.

CURRENT FUNDS

AVAILABLE:

In 1961-62 Congress appropriated \$4 million dollars for instruction; \$15 million for guidance counseling and testing; \$3.75 million for strengthening supervisory services, and \$75 million for fellowships and student loans.

FUNDS AVAILABLE (000's)

1958-59		'58		1959-60		'59		1960-61		'60	
Fed'l	Mass	B	Fed'l	Mass	Bstn	Fed'l	Mass	Bstn			
43958	1258		68507	1050	19	76820	1589	42			

STATE

645-1948 Act, as
amended by 329-
1954 Act 358-1957
377-471-1961 Acts

SCHOOL COMMITTEE

School Building Construction Grants

PROGRAM: 1. Promote planning and construction of school buildings.
2. Promote establishment of consolidated and regional schools.

ELIGIBILITY: Cities, towns, and regional school districts are eligible. Grants cover planning, administration, construction, and equipping costs on projects approved by the state school buildings assistance commission. Projects assisted must meet standards as set by this commission.

DISTRIBUTING

AGENCY: Mass. School Building Assistance Commission

ADMINISTERING

AGENCY: Cities, towns, and regional school buildings committees.

ALLOCATION

BASIS: Apportioned as necessary for eligible school building construction projects.

PARTICIPATION

REQUIREMENT: The state grant covers $1/4$ of the product of the final approved cost times the equalized state valuation per pupil divided by the equalized local valuation per pupil. The pupil count is net average membership. However, the state will not pay less than 30% nor more than 50% of final approved project costs and not less than 35% nor more than 65% of regional school district's final approved costs.

School Building Construction Grants

DISTRIBUTION

PROCEDURE:

The aid is available upon School Building Assistance Commission approval of applications, and the commission has 90 days in which to review any proposed construction project. The aid will be in equal annual payments over the life of indebtedness for any project funded by borrowing; this payment will begin in the same year in which the locality must make its first principal payment. The reimbursement will be in five equal payments for projects constructed from cash appropriation; this payment will begin when construction starts. The legislature makes appropriations from the state general fund, but a sum equivalent is charged to the income tax agency fund. The state treasurer makes payment upon certification of the School Building Assistance Commission.

CURRENT FUNDS

AVAILABLE:

The legislature has appropriated \$13.5 million for 1961-62. The estimated unobligated balance July, 1961 was \$578,000.

SPECIAL

COMMENT:

State law provides that the grant formula applies retroactively to projects approved by the commission, but unconstructed as of the date of the act's passage.

FUNDS AVAILABLE (000's)

	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>
Mass.	5308	8668	8760	10090	9968	13264
Boston	57	59	90	90	103	123

FEDERAL

42USC 1751, 1760, 7USC
612C, s.6 s.32 1946
National School Lunch
Act, as amended

SCHOOL COMMITTEE

School Lunch Grants

PROGRAM:

1. Safe-guarding the health and well-being of children and encouraging consumption of nutritious food through the provision of food and facilities for establishing a school lunch program.
2. Distribution of surplus agricultural commodities acquired by the federal government in the stabilization of the commodity market.

ELIGIBILITY:

Public and non-profit private schools of high school grade and under are eligible for school lunch grants and commodity distributions. Welfare and health institutions are also eligible for surplus agricultural commodities distributions.

School lunch grants are made to support the serving of non-profit lunches, and recipients must serve lunches meeting approved nutritional standards.

DISTRIBUTING

AGENCY:

United States Department of Agriculture, Agricultural Marketing Service.

ADMINISTERING

AGENCY:

Massachusetts Department of Education, School Lunch Office.

ALLOCATION

BASIS:

Federal cash payments are allotted to the states by a formula which takes into account the state's school-age children (5-17) and its fiscal capacity as measured by its per capita income. \$10 million of the funds are to be used for providing non-food assistance. Commodities under 612C can be distributed on a needs basis.

PARTICIPATION

REQUIREMENT:

The federal grant for Massachusetts school lunches consists of cash paid on a 1-3 matching basis. The state's share can be cash or kind. Commodities under 612C are distributed without matching requirements.

School Lunch Grants

DISTRIBUTION PROCEDURE: Funds and commodities are apportioned to the Mass. Dept. of Education on an annual basis according to the terms of an agreement between the state department of education and the Department of Agriculture. The state treasurer distributes funds to school committees without specific appropriation upon certification of the department of education. Schools can use funds without appropriation.

The surplus property division, dept. of education distributes commodities to recipient agencies.

CURRENT FUNDS AVAILABLE: Congress appropriated \$125 million for school lunches in 1961-62. Agricultural commodities distribution depends upon various factors occurring during the fiscal year, and no estimate was made.

SPECIAL COMMENT: Current federal administrative regulations limit the maximum federal grant to \$.09 per lunch in Massachusetts. However, the actual apportionment to Massachusetts permits a grant of less than \$.045 per lunch.

Commodities are available not only for school or for welfare institution populations, but also for people living on marginal incomes or welfare payments. However, city and town boards of public welfare must receive and distribute the commodities.

FUNDS AVAILABLE

1956-57		1957-58		1958-59				
Fed	Mass	Bsn	Fed	Mass	Bsn	Fed	Mass	Bsn
97790	1862	430	98090	1729	400	142301	1916	470
271377	4867	88	173575	2935	99	206703	2873	74
1959-60		1960-61						
Fed	Mass	Bsn	Fed	Mass	Bsn	Fed	Mass	Bsn
151305	1853	410	93600	1880	470			
148994	3797	89	16266	1573	91			

STATEC538-1951 Act
C256-1954 Acts

SCHOOL COMMITTEE

School Lunch Partial Assistance Grants

PROGRAM: Federal school lunch supplement.

ELIGIBILITY: Cities, towns, and regional school districts are eligible. The state's reimbursement makes up the difference between federal funds received and the share of school lunch costs which is to be covered by the federal grant.

DISTRIBUTING

AGENCY: Mass. Dept. of Education, School Lunch Office.

ADMINISTERING

AGENCY: City, town, and regional district school committees.

ALLOCATION

BASIS: Apportionments are made to all cities', towns', and school district school committees.

PARTICIPATION

REQUIREMENT: The state's grant is a supplement of the federal grant. The federal grant is set at \$.09 per lunch, but federal apportionments to Massachusetts are under \$.045. so the state pays the difference.

School Lunch Partial Assistance Grants

DISTRIBUTION

PROCEDURE: The legislature makes appropriations from the state general fund, but a sum equivalent is charged to the income tax agency fund. The state treasurer makes payments on periodic claims certified by the dept. of education. Payments are made to school committees and can be used by the schools without appropriation.

CURRENT FUNDS

AVAILABLE: The legislature has appropriated \$2,300,000 for 1961-62. An unobligated balance of \$306,000 was estimated for July, 1961.

SPECIAL

COMMENT: Reimbursements seem to be received 2-3 months after expenditures. It can be seen that currently the state is paying more than half the \$.09 reimbursement.

	<u>FUNDS AVAILABLE</u>				
	<u>1956-57</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
Mass.	1083	1168	1695	1848	2341
Boston	250	270	400	460	520

FEDERAL7USC 1446
1954 Agricultural Act

SCHOOL COMMITTEE

School Milk

PROGRAM: Increased consumption of fluid milk in schools, camps, settlement houses, and nursery schools, among others.

ELIGIBILITY: Non-profit schools of high school grade and under and non-profit institutions devoted to the care and training of children are eligible.

DISTRIBUTING

AGENCY: Department of Agriculture, Agricultural Marketing Service and Commodity Credit Corporation.

ADMINISTERING

AGENCY: Massachusetts Department of Education, School Lunch Office.

ALLOCATION

BASIS: Federal funds are reserved for each state based upon previous participation plus an allowance for program expansion.

PARTICIPATION

REQUIREMENT: No limit is stated on federal participation.

School Milk

**DISTRIBUTION
PROCEDURE:**

Annual apportionments from Commodity Credit Corporation funds are made to the Massachusetts Department of Education.

The state treasurer distributes funds to school committees without appropriation upon certification of the department of education. School committees can use funds without appropriation.

**CURRENT FUNDS
AVAILABLE:**

Congress has authorized a 105 million dollar annual program. \$ 95 million was appropriated for 1961-62 (also, the Commodity Credit Corporation was reimbursed 90 million dollars for 1961 milk program advances).

FUNDS AVAILABLE (000's)

STATE

SCHOOL COMMITTEE

School Transportation Grants

PROGRAM: Transporting pupils to school.

ELIGIBILITY: Cities, towns, and non-profit, private schools are eligible for their expense in transporting pupils to school once daily each way, providing the student lives more than one and one half miles from the school.

DISTRIBUTING

AGENCY: Mass. Dept. of Corporations and Taxation, State Tax Division.

ADMINISTERING

AGENCY: City, town, and regional school districts.

ALLOCATION

BASIS: Apportionments are made to all eligible cities, towns, and school districts.

PARTICIPATION

REQUIREMENT: The state reimburses the actual transportation cost in excess of five dollars per year per pupil (net ave. membership), provided, however, the grant for private school transportation shall not exceed the grant for public school transportation.

School Transportation Reimbursement

DISTRIBUTION

PROCEDURE:

The legislature makes appropriations from the general fund, but a sum equivalent is charged to the income tax agency fund. The state treasurer makes payments on or before November 20th. on certification of the department of education.

CURRENT FUNDS

AVAILABLE:

The Mass. Legislature appropriated \$6.4 million for 1961-62. An estimated unobligated balance of \$101,000 existed on July 1, 1961.

SPECIAL

COMMENT:

Boston is not eligible currently to receive funds under this program.

STATE69GL29B, 29D, 46-71GL
46, 46A-F, 46H, I

SCHOOL COMMITTEE

Special Education

PROGRAM:	<ol style="list-style-type: none">1. The establishment of classroom education and day occupational training for the educable and trainable retarded.2. Instruction of emotionally disturbed children at home, or in state institutions.3. Special instruction for children with speech, hearing, and sight handicaps.4. Recreation programs for handicapped children or transportation of and tuition for handicapped children sent to state schools.5. Purchase, lease, maintenance, and use of audio-visual equipment in special classes.6. Sight-saving classes.
ELIGIBILITY:	Cities, towns, and regional school districts are eligible for reimbursements of approved programs. State grants cover a variety of costs, including extra compensation paid teachers of the retarded, maintenance of classes for the handicapped and the retarded, teachers' travel expenses, among others.
DISTRIBUTING AGENCY:	Mass Dept. of Education, Division of Special Education.
ADMINISTERING AGENCY:	Cities, towns, and regional school districts.
ALLOCATION BASIS:	Apportionments are made to all eligible cities, towns, and districts.
PARTICIPATION REQUIREMENT:	The state will pay up to \$500. per teacher per year on the extra compensation paid teachers of the retarded. Otherwise, the state pays 50% of the actual cost of instruction, training, audio-visual equipment, and support, including reasonable amounts for transportation.

Special Education

DISTRIBUTION

PROCEDURE:

The state treasurer distributes aids directly from the income tax agency fund upon certification by the state tax commission. The distributions are made from the first income tax collections available in any calendar year after the apportionment of foundation aids. All payments must be made by November 20th of the fiscal year immediately succeeding the school year.

CURRENT FUNDS

AVAILABLE:

The Special Education distribution is made out of the individual income tax collections and is not shown in the state budget.

SPECIAL

COMMENT:

1. Funds for the emotionally disturbed will be allotted for instruction at home or at special schools. In the latter case, the state will pay all the costs, and this payment will be from the Department of Education's operating budget. Care at special schools is a new program in 1961-62.
2. Sight-saving classes have been financed from the Department of Education's operating budget, but effective in 1961 they will be paid out of the Special Education distribution. The annual appropriation for 1960 was \$19,000.

AVAILABLE FUNDS (000's)

	1955	1956	1957
Mass.	1211	1676	1998
Boston	281	332	351
	1958	1959	1960
Mass.	2250	2549	2785
Boston	357	373	390

PL81-142, 1949 Federal
Property&Adm. Services
Act
State Law: 74GLSS

FEDERAL

SCHOOL COMMITTEE

Surplus Property Distribution

PROGRAM: Allocation and distribution of surplus property to tax-supported or non-profit, private institutions,

ELIGIBILITY: State or local educational, public health, and civil defense programs are eligible. A cooperative agreement with the state is required.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept.,
Property Coordinator's Office.

ADMINISTERING
AGENCY: Massachusetts Department of Education, Surplus
Property Section.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: No matching required.

Surplus Property Distribution

DISTRIBUTION

PROCEDURE:

HEW provides property to the Massachusetts Dept. of Education. The Department of Education determines administratively the distribution of property.

STATE

SCHOOL COMMITTEE

Teacher Retirement

PROGRAM: Pension payments to retired teachers.

ELIGIBILITY: The state pays the pensions to all teachers who, while employed, were members of the contributory teachers' retirement system. The state also reimburses cities and towns for pensions they pay to teachers they have retired who were not at retirement eligible for pensions payable by the teachers' retirement system, provided the state teachers' retirement board approves the retirement.

DISTRIBUTING AGENCY: Mass. Dept. of Education, Teachers' Retirement Board.

ADMINISTERING AGENCY: Cities, towns, and regional school districts.

PARTICIPATION REQUIREMENTS: The state pays the full share of pensions paid to teachers covered by the teachers' contributory retirement system. The state pays a pension reimbursement not exceeding the amount allowable under the retirement system for retired teachers not eligible under the Retirement System.

Teacher Retirement

DISTRIBUTION
PROCEDURE:

For teachers under the contributory retirement fund, the teachers' retirement board on or before October 5th furnishes information required to determine the amount the state is to pay for the fiscal year commencing the following July 1. This amount is included as a sum sufficient in the Education Department budget for the next fiscal year and is then distributed by the state treasurer upon certification of the state teachers' retirement board.

For teachers not eligible under the retirement system, cities and towns bill the state after July 1 and are reimbursed in the fall of the calendar year.

CURRENT FUNDS
AVAILABLE:

The legislature appropriated \$13,800,000 for 1961-62 to cover teachers under the contributory retirement system. It budgeted \$2,525,000 for 1961-62 to cover pensions reimbursements for teachers not eligible under the contributory retirement system.

AVAILABLE FUNDS

	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61
Mass	8371	9515	10042	11580	12422	13708
	1955	1956	1957	1958	1959	1960
Boston	1027	2818	2205	2151	2331	420

FEDERAL

20USC15, 30, 31-34 Vocational
Education Act ("Smith Hughes"
& "Barden" Acts)
1958 National Defense
Education Act.

SCHOOL COMMITTEE

Vocational Education Grant

PROGRAM: 1. Training in practical nursing, fisheries, home economics, industrial and distributive occupational skills, also in skills needed for defense.
2. Training in highly skilled technical work.*

ELIGIBILITY: States are eligible for grants covering salaries and supplies and expenses for vocational counseling, vocational education supervision and administration, and apprentice training programs. The state must have a planned program of services, standards for that program, and an organization capable of carrying it out.

DISTRIBUTING
AGENCY:

United States Health, Education, and Welfare Dept.,
Office of Education.

ADMINISTERING
AGENCY:

Massachusetts Department of Education, Division of
Vocational Education.

ALLOCATION
BASIS:

Grants are allotted to states by population formulas which differ with different training categories.

PARTICIPATION
REQUIREMENT:

Federal grants must be matched 50-50.

*also listed under National Defense Education program
see page S-21

Vocational Education Grant

DISTRIBUTION
PROCEDURE:

Annual apportionments are made to the Massachusetts Department of Education. The state treasurer distributes funds to local school committees without specific appropriation on requisition of the vocational education board.

CURRENT FUNDS
AVAILABLE:

Congress has authorized 5 million dollars for the practical nurse training program; \$4 million was appropriated in 1961-62; \$29.7 million was appropriated in 1961-62 for the other vocational education programs, including \$180 thousand for the fisheries trade training program.

AVAILABLE FUNDS (000's)

1956-57		1956		1957-58		1957		1958-59		1958	
Federal	Mass	Bstn	Federal	Mass	Bstn	Federal	Mass	Bstn	Federal	Mass	Bstn
37582	721	75	161044	781	77	38353	702	75			
1959-60		1959	1960-61		1960						
Federal	Mass	Bstn	Federal	Mass	Bstn						
39140	733	70	40800	787	77						

SCHOOL COMMITTEE

Vocational Education Grants

PROGRAM: 1. Instruction in distributive occupations, industrial, agricultural, household arts, or practical nurse training.
2. Practical arts training for persons over sixteen, for the disabled, for veterans, and for those needing additional income.

ELIGIBILITY: Cities, towns, and regional school districts are eligible for maintenance, tuition, & transportation of children to vocational schools providing that schools meet standards set by the department of education.

DISTRIBUTING
AGENCY: State Department of Education, Vocational Education Division.

ADMINISTERING
AGENCY: Cities, towns, and regional school districts.

ALLOCATION
BASIS: Grants are apportioned to all cities, towns, and regional school districts whose vocational school programs are eligible.

PARTICIPATION
REQUIREMENT: The state pays one-half the net maintenance cost of the vocational school program.

Vocational Education Grants

DISTRIBUTION

PROCEDURE:

The state legislature appropriates vocational school aids covering the fiscal year next preceding the year of appropriation. The state treasurer makes payment generally in the fall upon certification of claims by the state department of education.

CURRENT FUNDS

AVAILABLE:

The Massachusetts Legislature appropriated 5.2 million dollars for agricultural and industrial vocational schools, and \$145 thousand for vocational school transportation for the 1961-62 fiscal year.

SPECIAL

COMMENT:

On the state share, Massachusetts reimburses cities and towns for costs which were incurred from fifteen to twenty-seven months earlier. Thus, in a time of rising costs, the local governments generally pay out in any one year more than they receive from the state. This differential is financed by the local government at its expense.

AVAILABLE FUNDS

(000's)

	1955	1956	1957
Mass	3925	4003	4093
Boston	720	717	721
	1958	1959	1960
Mass	4218	4456	4816
Boston	723	767	777

STATE

GL 7,8,9,11

SCHOOL COMMITTEE

State Wards - Tuition and Transportation Reimbursements

PROGRAM: Transportation and tuition of children under the supervision of the Child Welfare Division and the Youth Service Board.

ELIGIBILITY: Cities, towns, and regional school districts where state wards attend classes are eligible for reimbursement of expenditures for educational programs and transportation.

DISTRIBUTING AGENCY: Massachusetts Department of Public Welfare, Child Welfare Division, and Massachusetts Department of Education, Youth Service Board.

ADMINISTERING AGENCY: Cities, towns, and regional school districts.

ALLOCATION BASIS: Reimbursements are made to communities providing services.

PARTICIPATION REQUIREMENT: For children attending elementary schools the state pays a sum equal to the average amount per pupil paid by the city, town, or school district, exclusive of general control costs. For children attending junior or senior high schools the state pays the school's charge to non-residents, as approved by the department of education.

State Wards - Tuition and Transportation Reimbursements

DISTRIBUTION
PROCEDURE:

The state departments involved reimburse cities, towns, and school districts for the costs of the preceding school year. The state treasurer makes payments upon the certification of the departments.

CURRENT FUNDS
AVAILABLE:

For 1961-62 the legislature appropriated about \$650,000 for the two agencies' programs.

AVAILABLE FUNDS

	1956-57	1957-58	1958-59	1959-60	1960-61
Mass	609	566	631	605	580
	1956	1957	1958	1959	1960
Boston	13	17	21	20	16

STATE62BGL1 et seq.
et seq. 58GL18

TAX REVENUES

Distribution of the Income Tax Agency Fund

PROGRAM: Massachusetts assesses an income tax of $1\frac{1}{2}\%$ on wages and salaries; 3% on interest and dividends; 3% on capital gains from the sale of property acquired by public means; 6% on income from stocks and bonds. Taxes collected plus delinquency penalties constitute the income tax agency fund.

ELIGIBILITY: Cities and towns are eligible for distributions from the Fund.

DISTRIBUTING AGENCY: Mass. Dept. of Corporations and Taxation, State Tax Division.

ADMINISTERING AGENCY: Cities' and towns' governing bodies.

ALLOCATION BASIS: The state first deducts from the income tax agency fund, the aid paid to schools for transportation, foundation support, special education, school construction, and school lunches. It then deducts the state's administrative cost, refunds to taxpayers, net taxes on non-residents, and taxes on dividend income derived from foreign utilities franchises. The balance of the fund is then distributed to each city and town in the ratio of the amount of state tax last imposed on the cities and towns. (This last tax was imposed in 1947.)

PARTICIPATION

REQUIREMENT: No matching is required.

DISTRIBUTION PROCEDURE

Employers withhold taxes and remit withheld sums to the state on or before the last day of the month following the quarter of collection. Those persons having over \$500.00 income from other than wages and salaries pay taxes in two to four quarterly installments.

Distribution of the Income Tax Agency Fund

DISTRIBUTION PROCEDURE:

On or before April 15th the state distributes foundation aids to schools from income taxes available. The state then makes the rest of the distributions from the income tax fund on or before June 15th, October 15th, and December 15th of the year of collection. Taxes collected by the state after December 1st will be distributed in the year following. The rest of the income tax agency collections must be distributed by December 15th of the year of collection.

CURRENT FUNDS AVAILABLE:

The Mass. Legislature estimated that in fiscal 1961-62 the state will collect \$162 million in income taxes of which \$61 million will be available in the Agency Fund for distribution to cities and towns.

SPECIAL COMMENT:

A taxpayer may claim deduction for business expenses, taxes and interest paid, capital asset losses, 5% of assessed mortgage value he holds, and medical expenses. Exemptions are \$2,000 for a single man, \$2,500 for a married couple, and \$400 for each child. The elderly and disabled are entitled to higher exemptions; interest and dividend income from some classes of bonds and stock are exempt, and some classes of annuities' income are exempt. Non-residents pay only on income generated in Massachusetts.

An explanation of the additional income and sur-taxes will be found on page SS-71.

INDIVIDUAL INCOME TAX COLLECTIONS & DISTRIBUTION OF INDIVIDUAL INCOME TAXES (000's)

	1955	1956	1957	1958	1959	1960
Collected	89053	108070	112620	111786	208600	157869
Distr- Mass	13587	17120	11323	15500	32624	28096
ions	Boston	2818	3550	2348	3215	6766
						5827

58GL20
63GL30 et seq.STATE

TAX REVENUES

Business Corporations Tax Distribution

PROGRAM: Massachusetts collects a tax on the income of domestic and foreign business corporations. Most foreign and domestic corporations pay the greater of a tax of:

- (a) \$500 per thousand on the higher of the taxable Massachusetts tangibles
- (b) $2\frac{1}{2}\%$ on income attributable to Massachusetts

The minimum tax is 1/20 of 1% of the value of capital stock or gross receipts, or \$25.00. These collections plus delinquency penalties form a fund distributed between the state and the cities and towns.

ELIGIBILITY: Cities and towns are eligible for distributions from the fund.

ADMINISTERING AGENCY: Mass. Dept. of Corporations and Taxation, State Tax Division

DISTRIBUTING AGENCY: Cities' and towns' governing bodies.

ALLOCATION BASIS: From the total collected the state deducts \$1,181,258 for its general fund and distributes the balance as follows:

- (a) \$6,351,415 in the same ratio as the 1935 machinery tax paid in each city and town by domestic and foreign corporations bore to total domestic and foreign corporations machinery tax paid
- (b) \$2,654,877 in the same ratio as in 1935 value of machinery owned by each city's and town's domestic and foreign corporations bore to the total domestic and foreign corporations' machinery value
- (c) 5/6 of the remainder to the cities and towns in proportion to the amounts assessed on each community in the last state tax imposed, and 1/6 to the state. (This last tax was imposed in 1947.)

Business Corporations Tax Distribution

PARTICIPATION
REQUIREMENT:

No matching is required.

DISTRIBUTION
PROCEDURE:

Each domestic and foreign corporation pays its tax on or before the 15th day of the third month following its taxable year. The state deducts the \$1,801,000 first and then makes its distribution to cities and towns. It is required to distribute \$9,006,292 by April 15th of any calendar year. The balance of the distribution will be made by June 15th, October 15th, and December 15th. Taxes collected by the state after December 1st become part of the distribution of the following calendar year. Taxes collected before December 1st must be distributed in the year of collection.

CURRENT FUNDS
AVAILABLE:

The Mass. Legislature estimated the 1961-62 corporations tax collections at \$92 million, of which \$42 million will be available to the Income Tax Agency Fund.

An explanation of additional taxes and surtaxes will be found on page SS-71.

BUSINESS CORPORATIONS COLLECTIONS &

DISTRIBUTION OF BUSINESS CORPORATIONS TAXES (000's)

	1954	1955	1956	1957	1958	1959	1960
1 Col- lions	74,730	66,989	76,148	101,440	80,670	83,134	97,201
1 Dis- tributions							
	30,006	35,401	42,686	36,006	36,500	41,851	
	5,145	6,263	7,774	6,389	6,491	7,601	

STATE

64BGLL et seq.

TAX REVENUES

Meals Excise Distribution

PROGRAM: The state collects an excise tax of 5% of the amount charged over 99¢ on all meals except those served by non-profit organizations, institutions, and common carriers. This collection forms an old age assistance fund from which distribution is made to cities, towns, and the Commonwealth.

ELIGIBILITY: Cities and towns are eligible for a share of the distribution. 1/3 of the excise collected is distributed to local governments provided the funds are used to meet local costs of old age assistance.

DISTRIBUTING AGENCY: Mass. Dept. of Corporations and Taxation, State Tax Division.

ADMINISTERING AGENCY: City and town governments.

ALLOCATION BASIS: Administrative determination of apportionment. Currently, the distribution is in ratio to the amount expended for old age assistance in the prior calendar year.

PARTICIPATION REQUIREMENT: No matching requirement except that the remaining local share of old age assistance payments is paid from local taxes.

Meals Excise Distribution

DISTRIBUTION

PROCEDURE:

The tax must be paid to the state by the 10th of the month following the month of collection. Receipts are apportioned on a basis determined by the state tax commissioner and the Public Welfare Commissioner.

SPECIAL

COMMENT:

1% of the excise collected is retained by the taxpayer for collection costs.

MEALS TAX COLLECTIONS &

DISTRIBUTIONS
(000's)

	1954	1955	1956	1957	1958	1959	1960
Mass.	6,405	6,660	7,154	7,571	7,761	8,411	9,040
Boston	1850	2,000	2250	3,000	2,900	2,900	
	386	415	466	639	621	626	

TAX REVENUES

State Payments in lieu of Taxes

PROGRAM:

1. Payments on state property used for fishery, military, forest, university, public institutional, or natural resources purposes.
2. Payments for land taken by the Commonwealth or the United States for flood control reservoir purposes.
3. Payments for taxes lost through abatements granted on paraplegics' property.
4. Payments on real estate tax exemptions to railroads having less than \$25,000 net income.

ELIGIBILITY: Cities and towns which have within their boundaries state properties of the categories listed are eligible. In the case of state property used for various state purposes the state will make payments only if the property was not exempt from taxes before the state acquired ownership. Paraplegics' abatements must be authorized by the dept. of corporations and taxation. The railroad real estate exemption payment expires in 1965.

DISTRIBUTING

AGENCY: Mass. Dept. of Corporations and Taxation

ADMINISTERING

AGENCY: Cities' and towns' assessors

ALLOCATION

BASIS: Administrative determination of apportionment based upon value of eligible property in each community.

PARTICIPATION

REQUIREMENT: On property used for state purposes the state payment is equivalent to the fair value of the property times the average state tax rate per \$1,000 of assessed value. On flood control lands the payment is equivalent to taxes paid at the time the land was acquired, or at a rate determined by subsequent revaluation. On exempt railroad property the payment is equivalent to the tax loss on the 1960 valuation. For paraplegics' abatements the payment is equivalent to the abatements authorized.

State Payments in lieu of Taxes

DISTRIBUTION
PROCEDURE:

On property used for state purpose the state dept. of corporations and taxation determines as of January 1st every fifth year the fair cash value of all state property. Each year by June 10 the state notifies the cities and towns of the payments due, and payment is made by November 20. On exempt property used for flood control, railroads' property, and on paraplegic abatements, the state treasurer makes payments to cities and towns upon certification of the dept. of corporations and taxation.

CURRENT FUNDS
AVAILABLE:

In 1961-62 the Massachusetts Legislature appropriated \$950 thousand for state property and flood control payments. The appropriation for paraplegic abatements was \$325,000 and the appropriation for railroad property payments was \$2.7 million.

FUNDS AVAILABLE (000's)

	1955-56		1956-57		1957-58	
	Mass	Boston	Mass	Boston	Mass	Boston
payments in f property tax	595	190	732	234	779	195
payments-other tax loss	29	30	111	31	50	21
	1958-59		1959-60		1960-61	
	Mass	Boston	Mass	Boston	Mass	Boston
payments in f property tax	798	206	857	218	839	227
payments-other tax loss	105	29	130	41	231	28

STATE58GL8A,13,17B
Chapter 464-1961 Acts

TAX REVENUES

State Payments in lieu of Taxes

PROGRAM:

1. Payments on state property used for fishery, military, forest, university, public institutional, or natural resources purposes.
2. Payments for land taken by the Commonwealth or the United States for flood control reservoir purposes.
3. Payments for taxes lost through abatements granted on paraplegics' property.
4. Payments on real estate tax exemptions to railroads having less than \$25,000 net income.

ELIGIBILITY: Cities and towns which have within their boundaries state properties of the categories listed are eligible. In the case of state property used for various state purposes the state will make payments only if the property was not exempt from taxes before the state acquired ownership. Paraplegics' abatements must be authorized by the dept. of corporations and taxation. The railroad real estate exemption payment expires in 1965.

DISTRIBUTING

AGENCY: Mass. Dept. of Corporations and Taxation

ADMINISTERING

AGENCY: Cities' and towns' assessors

ALLOCATION

BASIS: Administrative determination of apportionment based upon value of eligible property in each community.

PARTICIPATION

REQUIREMENT: On property used for state purposes the state payment is equivalent to the fair value of the property times the average state tax rate per \$1,000 of assessed value. On flood control lands the payment is equivalent to taxes paid at the time the land was acquired, or at a rate determined by subsequent revaluation. On exempt railroad property the payment is equivalent to the tax loss on the 1960 valuation. For paraplegics' abatements the payment is equivalent to the abatements authorized.

State Payments in lieu of Taxes

DISTRIBUTION
PROCEDURE:

On property used for state purpose the state dept. of corporations and taxation determines as of January 1st every fifth year the fair cash value of all state property. Each year by June 10 the state notifies the cities and towns of the payments due, and payment is made by November 20. On exempt property used for flood control, railroads' property, and on paraplegic abatements, the state treasurer makes payments to cities and towns upon certification of the dept. of corporations and taxation.

**CURRENT FUNDS
AVAILABLE:**

In 1961-62 the Massachusetts Legislature appropriated \$950 thousand for state property and flood control payments. The appropriation for paraplegic abatements was \$325,000 and the appropriation for railroad property payments was \$2.7 million.

FUNDS AVAILABLE (000's)

42GL22A-C

CITY

TRAFFIC DEPARTMENT

Parking Meter Fees

PROGRAM: The City of Boston can borrow for the acquisition, maintenance, and installation of parking meters. It can acquire off-street parking areas and facilities within 600 feet of a business enterprise which is in turn 600 feet from a metered street.

ELIGIBILITY: Parking meter fees can be used for paying cost of meters, acquisition of off-street areas, and traffic control and traffic safety expenses generally.

ADMINISTERING AGENCY: Boston Traffic Commission

COLLECTION BASIS: Parking meter fees are put into a separate account and paid out from this account for eligible purposes.

TRAFFIC DEPARTMENT

Parking Meter Fees

PARKING METER FEES

COLLECTED BY BOSTON

(000's)

1951	1952	1953	1954	1955
638	613	610	590	513
1956	1957	1958	1959	1960
513	526	500	454	419

FEDERAL

VARIOUS CITY AGENCIES (& AUTHORITIES)

42 USC 1503,1521,
 1532, 1591, 1592
 61 stat 954
 64 stat 73

BOSTON REDEVELOPMENT AUTHORITY: BOSTON HOUSING AUTHORITY

Defense-Housing, Public Works, Community Facilities and Services-
 Grants, Loans, and Insurance

PROGRAM:

1. Construction and/or acquisition of housing and public works.
2. Development of housing projects and related community facilities

ELIGIBILITY: Areas having an acute shortage of housing, public works, community facilities or services necessary for the accommodation of families in defense activities or on military installations are eligible for assistance upon presidential declaration that such shortage exists or impends. The presidential declaration concerning housing projects or related community facilities is based on the satisfaction of a formula.

For public works aid it must be apparent that the shortage of public works cannot be remedied without the imposition of an excess tax burden.

Maximums are established on the cost of housing projects and the cost of units within projects. Certain other restrictions apply to various parts of the program.

DISTRIBUTING

AGENCY: U.S. Housing and Home Finance Agency, FHA, PHA, CFA.

ADMINISTERING

AGENCY: Applicant agency.

PARTICIPATION

REQUIREMENT: The public housing administration can undertake to develop and administer projects for which it is responsible, or can make grants and loans in the same fashion as for low-income housing aid. HHFA can draw plans and construct projects where the situation warrants and can make grants or loans limited to the amount of project cost due to the defense activities. The FHA can insure mortgages on housing projects and community facilities.

Defense-Housing, Public Works, Community Facilities and Services

DISTRIBUTION

PROCEDURE:

Available upon FHA, or PHA, or CFA approval of application.

CURRENT FUNDS

AVAILABLE:

Congress has authorized a \$1.5 billion insurable loan program for public works and housing. The PHA housing and community facilities grants are part of a total PHA authorization of \$336 million; this loan and grant authorization includes \$100 million for community facilities, of which \$5 million is for hospital construction.

SPECIAL

COMMENT:

Three HHFA agencies have separate programs for aiding the defense effort on housing projects & related community facilities.

The HHFA is authorized to make an annual payment in lieu of taxes to political sub-divisions on projects. This payment will be equivalent to what would be paid if the property were to be held privately.

If the federal government constructs housing, it is authorized to sell this housing as soon as possible. Temporary housing can be constructed.

The programs emphasize local control of projects wherever possible but provide that the federal government will operate the facilities or provide services if the local government is unable to do so.

AVAILABLE FUNDS

Federal

	1956-57	1957-58	1958-59
	924	1279	183
	1959-60	1960-61	
	93	-	

FEDERAL

42 USC 1855-55g
1950 Housing Act
PL875

VARIOUS CITY AGENCIES

CIVIL DEFENSE: PUBLIC WORKS DEPARTMENT: BOSTON REDEVELOPMENT AUTHORITY

Disaster Grants

PROGRAM: Disaster relief, including urban redevelopment and rehabilitation projects, surplus commodity distribution, surplus property distribution, and technical assistance.

ELIGIBILITY: State and local governments are eligible upon presidential designation of the locality as a disaster area. Redevelopment and rehabilitation projects authorized can be carried out without regard to usual eligibility rules and plan requirements; expenditures permitted are those normally authorized under renewal loan and grant.

DISTRIBUTING AGENCY: Office of Civil Defense Mobilization

ADMINISTERING AGENCY: State and local governments-various agencies

ALLOCATION BASIS: Presidential and administrative determination of apportionment.

PARTICIPATION REQUIREMENT: 2/3 or 3/4 federal grants can be made for redevelopment and rehabilitation projects.

Other federal assistance is provided with the understanding that the state and local governments will spend a reasonable amount of their own funds for relief.

Disaster Grants

DISTRIBUTION
PROCEDURE:

Upon receipt of a Governor's certification that a need for assistance exists, the President must declare that a disaster is of sufficient magnitude to warrant federal assistance.

Redevelopment and rehabilitation grants are available upon execution of a survey and planning project and signing of a loan and grant contract.

CURRENT FUNDS

AVAILABLE:

\$6 million was appropriated for 1961-62. An unobligated balance of \$4 million was estimated for fiscal 1961.

AVAILABLE FUNDS

(000's)

	1956-57	1957-58	1958-59
Federal	10166	11897	4139
Mass	600		
	1959-60	1960-61	
Federal	1473	3800	
Mass	191		

CITYVarious Statutes
and Ordinances

VARIOUS CITY DEPARTMENTS

License Fees, Service Charges, Fines & Forfeits - Trust Fund Income

PROGRAM:

1. Cemetery properties sales and services fees
2. Alcoholic beverage sale licenses
3. Business enterprise licenses
4. Non-business enterprise licenses
5. Hospital Service fees
6. Health Service fees
7. Street and highway use service fees
8. Library and recreational service fees
9. Rents and concessions
10. Fines and forfeits
11. General government fees
12. Markets fees
13. Sales of city properties

ELIGIBILITY: Cities and towns can levy fees for licensing and servicing functions of various sorts. Fees levied are established by ordinance, and periodically revised.

ADMINISTERING
AGENCY:

Various city departments

COLLECTION
BASIS &
USE

Cities and towns charge such fees as are authorized by city ordinances. The agency charging the fee may collect it; in some cases, the collector-treasurer is the collecting agency. Generally fees go into the city or town's general fund and are available for appropriation to any city purpose.

SPECIAL
COMMENT:

Trust fund income appropriated to city purposes and income to major trust funds is listed in this section, too, for comparative purposes. Various trust funds are established for various purposes; some income is available for general city purposes.

License fees, Service Charges, Fines and Forfeits - Trust Fund Income

VARIOUS FEES COLLECTED BY BOSTON (000's)

	1953	1954	1955	1956	1957	1958	1959	1960
Courts	557	621	733	672	663	674	631	724
Alcoholic Beverage Licenses	1590	1587	1541	1531	1555	1517	1507	1669
Business & Non-Business Enterprise	682	659	637	720	1119	1060	1017	1031
Rents and Concessions	800	761	802	772	972	1178	1120	1506
Miscellaneous Service Charges	119	133	156	152	152	177	518	716
Health and Safety Service Charges	168	146	126	138	146	165	182	185
City Hospital Charges	2514	2875	3208	3071	3051	3515	3615	3517
Other Hospitals' Charges	1731	1845	1708	1588	1666	1865	1677	1836
Library Charges	52	65	69	74	81	97	110	103
Parks & Recreation & Cemeteries Charges	291	296	281	299	355	356	363	301
Public Works - Sewer & Highway Charges	71	62	45	51	58	41	39	30
Real Property Sales, City Property	83	173	322	219	374	27	510	163
Welfare Refunds	269	252	275	277	286	300	316	339
Trust Fund Transfer to Operations	319	319	302	373	322	559	129	682
Swaner Tunnel Income	2172	2221	2413	2550	2590	2345	10722	
Tr. Fund Expenditure-Franklin Foundation	353	249	286	289	270	222	244	257
Tr. Fund Expend. -Geo. Robt. White Fund	233	242	192	961	830	386	280	305
Parkman Fund	176	175	176	178	178	177	175	187
Retirement-Permanent School Pension Fund	135	135	102	92	90	71	95	119

FEDERAL

42 USC 1491,1492
s,202(a),Housing Act

VARIOUS CITY AGENCIES

PUBLIC WORKS

Public Facilities Loans

PROGRAM: Design and construction of urgent public facilities.

ELIGIBILITY: Local public bodies are eligible if private credit is not available at reasonable terms for proposed facilities. Priority is given to smaller communities and to basic public works, especially water, sewerage, and gas distribution systems.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency,
Community Facilities Administration

ADMINISTERING
AGENCY: Applicant agency

ALLOCATION
BASIS: Administrative determination of apportionment

PARTICIPATION
REQUIREMENT: Federal long-term loans are available at not over 3% or the going federal rate plus 1/2 of 1%.

Public Facilities Loans

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of application.

CURRENT FUNDS

AVAILABLE: Congress has authorized a \$650 million loan program, \$50 million of which is reserved for mass transportation loans. \$28 million was loaned in 1961.*

*see page MM-31

STATE

115 GL5 et seq.

VETERANS' SERVICES

Veterans' Benefits Reimbursements

PROGRAM: 1. Assistance payments to indigent veterans and their families, or to disabled veterans and their families.
 2. Burial costs for indigent veterans.

ELIGIBILITY: City and town governments are eligible for reimbursements of such paid benefits as are approved by the commissioner of veterans' services.

DISTRIBUTING

AGENCY: Massachusetts Department of Veterans' Services.

ADMINISTERING

AGENCY: Cities' and towns' veterans' service agencies.

ALLOCATION

BASIS: Reimbursements are made to all cities and towns paying benefits.

PARTICIPATION

REQUIREMENT: The state reimburses 50% of approved benefits paid to indigent veterans and 100% of approved benefits paid to disabled veterans. The state also reimburses 100% of the benefits paid all veterans without settlement.

Veterans' Benefits Reimbursements

DISTRIBUTION

PROCEDURE:

Cities and towns can certify reimbursement claims to the state veterans' service division within 10 days after the month of disbursement and within 90 days of burial. The division reviews claims and certifies payment to the state treasurer. The legislature has directed that the division shall reimburse by November 10th of the calendar year following the year of expenditure.

CURRENT FUNDS

AVAILABLE: The legislature appropriated \$5 million for 1961-62.

SPECIAL

COMMENT:

On the state share Massachusetts generally makes a year's payments for a year's local expenditures, but the payment is for an earlier period than the expenditure period. Thus, in a time of rising program costs the local government generally pays out in any year more than it receives from the state. This differential is financed at the local government's expense.

AVAILABLE FUNDS (000's)

	1954-55	1955-56	1956-57	1957-58
Mass	3798	3768	4331	4307
Boston	709	716	871	796
	1958-59	1959-60	1960-61	
Mass	4217	5486	5852	
Boston	740	945	1016	

FEDERAL

42 USC 201,301,303,601
1935 Social Security
Act, as amended

WELFARE

Categorical Aids

PROGRAMS:

1. Direct payments for old age assistance, old age medical assistance, aid to dependent children, and aid to the disabled.
2. Administrative costs related to direct aid payments.

ELIGIBILITY: States are eligible for grants on a needs basis as established by local governments within standards set by the state. The state must have an approved operating plan.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept., Bureau of Public Assistance.

ADMINISTERING
AGENCY: Massachusetts State Department of Public Welfare, Public Assistance Division.

ALLOCATION
BASIS: Federal grants are apportioned on the basis of need.

PARTICIPATION
REQUIREMENT: Federal grants are based on the state's average claim paid times the number of claimants and are measured by a sliding scale. The granted amounts decline as the average payment increases. In Massachusetts today the federal government is sharing each month for (1) ADC-\$20.50 per recipient, (2) OAA-\$49.80 per recipient, (3) DA-\$41.50 per recipient, (4) Administrative costs-50% of expenditures.

Categorical Aids

DISTRIBUTION
PROCEDURE:

Bureau of Public Assistance allots funds quarterly to the Massachusetts Dept. of Public Welfare in advance of the requisition period. Department of Public Welfare allots without appropriation to the cities' and towns' boards of welfare, quarterly in advance.

CURRENT FUNDS
AVAILABLE:

In 1961-62 Congress appropriated \$2.4 billion for categorical aids, including blind assistance.

SPECIAL
COMMENT:

The 1961 Congress added the stipulation that children dependent upon unemployed workers are eligible for ADC. In Massachusetts recipient aid payments include travel and leisure time activities allowances. Medical aid and nursing home care are paid to vendors.

Aid to the blind is not included in this discussion because it is received and expended by the state government.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	515677	1719876	1918113	62009621	2032317
Mass.	19455	61999	62137	60661	62980
Boston	11500	12831	13529	13730	16575

STATE

18GL 2e
118A GL, 118D GL
Chapter 575, 1961

WELFARE

Categorical Aids

PROGRAM: 1. Old age assistance, old age medical aid, aid to dependent children, aid to the disabled.
2. Administrative costs of categorical aid programs.

ELIGIBILITY: Cities' and towns' boards of welfare are eligible for state aid to match federal assistance and local expenditures.

DISTRIBUTING

AGENCY: Massachusetts Department of Public Welfare, Public Assistance Division.

ADMINISTERING

AGENCY: Cities' and towns' boards of public welfare.

ALLOCATION

BASIS: State grants are apportioned to all cities and towns on the basis of approved claims.

PARTICIPATION

REQUIREMENT: The state reimburses the local government: (1) for direct payments, old age--2/3 of the remainder of costs after federal old age and medical grants have been deducted. (2) for direct payments, aid to dependent children--1/3 of the total local expenditure. (3) for direct payments, the disabled--a sum sufficient to bring the federal-state share to 3/4 of the total local expenditure. (4) for administrative costs of OAA and ADC--1/2 the cost after deducting the federal grant (5) and for administrative costs of DA a sum sufficient to bring the federal-state share to 3/4 of the total local expenditure.

Categorical Aids

DISTRIBUTION
PROCEDURE:

For ADC the legislative appropriation is for the fiscal year prior to the appropriation year; for the other categorical aids programs, the appropriation covers about nine months of the appropriation year and three months of the prior fiscal year.

Local boards of public welfare submit reimbursement claims to the state department of welfare, which pre-audits subject to later adjustment, and certifies claims to the state treasurer, who makes payment.

CURRENT FUNDS
AVAILABLE:

The legislature appropriated \$49.7 million for 1961-62 excluding blind aid but including administrative costs. An estimated unobligated balance of \$590,000 was available July 1, 1961.

SPECIAL
COMMENT:

On the state's share Massachusetts is making 12 months payments for 12 months local expenditures, but the payment is for an earlier period than the expenditure period. Thus, in a time of rising program costs the local government generally pays out in any one year more than it receives from the state.

AVAILABLE FUNDS (000's)

	1955-56	1956-57	1957-58
Mass	43043	48461	46821
Boston	10614	12156	11195
	1958-59	1959-60	1960-61
Mass	57311	53828	54235
Boston	15099	14742	12697

STATE

117GL 17,18,19

WELFARE

General Relief Assistance

PROGRAM:

1. Temporary aid and transportation for non-settled indigents.
2. Burial aid for non-settled indigents.
3. Sick and poor aid.
4. Aid for certain communicable diseases.

ELIGIBILITY: Local boards of public welfare are eligible for reimbursement of approved expenditures in aid of non-settled indigents.

DISTRIBUTING

AGENCY: Massachusetts Department of Public Welfare, Public Assistance Division.

ADMINISTERING

AGENCY; Cities' and towns' boards of public welfare.

ALLOCATION

BASIS: State grants are apportioned on a needs basis.

PARTICIPATION

REQUIREMENT: 100% reimbursement of approved costs including up to \$150. for burials, and reasonable compensation for medical attendance or medical treatment.

General Relief Assistance

DISTRIBUTION
PROCEDURE:

The legislature appropriates for the fiscal year prior to the appropriation year. By September 1 local boards of welfare submit detailed reimbursement claims to the state department of welfare. The welfare department pre-audits and certifies claims to the state treasurer, who makes payments. Payment can be earlier than September 1st on a provisional pre-audit by the department of public welfare.

CURRENT FUNDS
AVAILABLE:

The legislative appropriation for 1961-62 is \$3,401,000. An estimated unobligated balance of \$50,000 was available July 1, 1961.

SPECIAL
COMMENT:

On the state's share Massachusetts is making 12 months payments for 12 months local expenditures, but the payment is for an earlier period than the expenditure period. Thus, in a time of rising program costs the local government generally pays out in any one year more than it receives from the state.

AVAILABLE FUNDS (000's)

	1954-55	1955-56	1956-57	1957-58
Mass	3318	3185	3394	3019
Boston		792	1226	782
	1958-59	1959-60	1960-61	
Mass	3381	3699	3953	
Boston	869	1000	1052	

STATE

115GL5 et seq.

VETERANS' SERVICES

Veterans' Benefits Reimbursements

PROGRAM: 1. Assistance payments to indigent veterans and their families, or to disabled veterans and their families.
 2. Burial costs for indigent veterans.

ELIGIBILITY: City and towns governments are eligible for reimbursements of such paid benefits as are approved by the commissioner of veterans' services.

DISTRIBUTING

AGENCY: Massachusetts Department of Veterans' Services.

ADMINISTERING

AGENCY: Cities' and towns' veterans' service agencies.

ALLOCATION

BASIS: Reimbursements are made to all cities and towns paying benefits.

PARTICIPATION

REQUIREMENT: The state reimburses 50% of approved benefits paid to indigent veterans and 100% of approved benefits paid to disabled veterans. The state also reimburses 100% of the benefits paid all veterans without settlement.

BOSTON HOUSING AUTHORITY

Public Housing Contributions, Grants, Loans

PROGRAM: Development and continued operation of low-rent housing projects for displaced, disabled, low-income and elderly persons and families.

ELIGIBILITY: Public housing agencies are eligible. Tenants' maximum income and admission policies are set by local housing agencies subject to review of the Public Housing Administration. The applicant community must have a workable community program before aid will be provided. Direct loans are available only if private financing is not economically feasible.

DISTRIBUTING AGENCY: U.S. Housing and Home Finance Agency, Public Housing Administration.

ADMINISTERING AGENCY: Applicant agency

ALLOCATION BASIS: Administrative determination of apportionment, subject to a limit of 15% of the total authorization for any one state.

PARTICIPATION REQUIREMENT: 1. Federal annual contributions are made over a period not to exceed forty years in amounts not to exceed the going federal rate of interest plus 1% of the project cost. This contribution will be reduced each year by the excess of receipts over expenses. For elderly persons' housing, the contribution will be increased by as much as \$120.00 per year per unit if necessary to maintain low rentals. State or local governments must pay a minimum of 20% of the project's cost.

2. 25% federal grants for development and land acquisition costs can be substituted for annual contributions to ensure the low-rent character of a housing project.
3. Federal long-term loans are available for up to ninety percent of project costs. Interest is charged at the going Federal rate plus 1/2 of 1%.

Public Housing Contributions, Grants, Loans

DISTRIBUTION

PROCEDURE: Contributions, loans, and grants are available through the public housing administration upon PHA approval of application.

CURRENT FUNDS

AVAILABLE: Congress has authorized 37,000 units. It has authorized a \$336,000,000 program of contributions, and a \$1.5 billion program of grants and loans. \$170 million appropriated for contributions in 1961-62; \$316 million grants and loans. \$600 million unobligated balance in grants and loans in 1961.

SPECIAL

COMMENT: Housing projects can pay local service charges and up to ten percent of their maximum rent in lieu of taxes to the community, provided the community contribution does not drop below 20% of project costs.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61	
Federal	86687	94579	110849	127373	118200	
Mass	4,149	4,905	5,292	5,548	5,548	
Boston	2,771	2,893	3,005	3,020	3,022	

STATE

121GLX-HH
121GL26SS-VV
121GL26WW

BOSTON HOUSING AUTHORITY

Public Housing Contributions, Loan Guarantees

PROGRAM: Development and continued operation of low-rent safe, sanitary housing projects, or parts of projects for displaced, disabled, low-income veterans and elderly persons.

ELIGIBILITY: Local public housing authorities are eligible. Grant is for housing and related community facilities. Tenants' income shall not exceed five times rent after certain deductions and exemptions.

On elderly housing, within five years after project completion a substantially equal number of units shall have been eliminated.

DISTRIBUTING

AGENCY: Governor and Council, Commonwealth of Massachusetts State Housing Board.

ADMINISTERING

AGENCY: Local housing authority.

ALLOCATION

BASIS: Administrative determination of apportionment and loan guarantee distribution.

PARTICIPATION

REQUIREMENT: State makes annual contribution over a time period not to exceed forty years in amounts not to exceed $2\frac{1}{2}\%$ of the project cost per year. This contribution will be reduced each year by the excess of receipts over costs, except for elderly persons' housing. Also, for elderly persons' housing, an added annual contribution of $1\frac{1}{2}\%$ of project costs will be paid if combined revenues and subsidies do not meet all project expenses.

State guarantees short and long-term loans.

Public Housing Contributions, Loan Guarantees

DISTRIBUTION

PROCEDURE:

Contributions are available upon state housing board's approval of the application. Loan guarantees require housing board and Massachusetts Emergency Board's approval.

CURRENT FUNDS
AVAILABLE:

For elderly housing the state legislature has authorized a \$2,625,000 annual contribution for the 2½% share and a \$1,575,000 annual contribution for the supplementary 1½% share; the guarantee maximum is set at \$105 million statewide. For veteran housing the legislature has authorized \$5,625,000 maximum contribution per year and a \$225 million statewide loan guarantee program. \$395 thousand appropriated for elderly housing in 1961-62; \$50 thousand unobligated balance in 1961. \$4.2 million appropriated for veteran housing; \$90 thousand unobligated balance in 1961.

SPECIAL
COMMENT:

Cities and towns can establish an amount to be paid by housing authorities each year in lieu of taxes, such an amount not to exceed the property tax that would be levied at current rates upon the property at its value prior to acquisition for public housing purposes.

With approval of the state housing board units can be sold at fair market value or for not less than the total outstanding indebtedness; any excess receipts will be paid to the local government and the state.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Mass	3672	4060	4355	4165	4270
	1956	1957	1958	1959	1960
Boston	1032	1243	1243	1043	1043

FEDERAL

31 USC 529

s.10,1937 Housing Act

s.207,1961 Housing Act

BOSTON HOUSING AUTHORITY

Public Housing--Demonstration Grants

PROGRAM: Development and demonstration of new and improved means of providing low-income housing.

ELIGIBILITY: Public or private bodies are eligible.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency,
Housing and Home Finance Administrator.

ADMINISTERING
AGENCY: Applicant agency.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: None

Public Housing - Demonstration Program

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of application.

CURRENT FUNDS

AVAILABLE: Congress authorized a \$5 million program. Two million dollars was appropriated in 1961-62.

FEDERAL

12 USC 1701Q
s.202 National
Housing Act

BOSTON HOUSING AUTHORITY

Elderly Housing, Direct Loans

PROGRAM: Provide economical rental or cooperative housing, including related facilities, to elderly persons.

ELIGIBILITY: To public bodies, private, non-profit corporations, and to consumer cooperatives. Direct loans will be made provided private financing is not available on terms equivalent to federal interest charge.

DISTRIBUTING AGENCY: United States Housing and Home Finance Agency, Housing and Home Finance Administrator.

ADMINISTERING AGENCY: Housing and Home Finance Agency.

ALLOCATION BASIS: Administrative determination of apportionment.

PARTICIPATION REQUIREMENT: Federal long-term loan covering the entire project cost if necessary. Interest is charged at the going federal rate plus $\frac{1}{4}$ of 1%.

Public Housing-Elderly Housing Loans

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of application.

CURRENT FUNDS

AVAILABLE: Congress authorized a \$125 million program. Sixty million was appropriated in 1961-62.

BOSTON REDEVELOPMENT AUTHORITY

Urban Renewal - Annual Contributions

PROGRAM: 1. Accomplishment of federally-aided urban renewal projects.
2. Redevelopment of urban areas for predominantly commercial or industrial reuse, where such redevelopment is not eligible for, or not receiving, federal aid. Advances are available for the estimated cost of surveys, plans, and administrative expenses.

ELIGIBILITY: Cities' and towns' redevelopment authorities can receive contributions on approved projects.

DISTRIBUTING
AGENCY: State Housing Board.

ADMINISTERING
AGENCY: Cities' and towns' redevelopment agencies.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: 1. For federally-aided projects, the grant shall be 50% of the net project cost as determined by the Division of Urban and Industrial Renewal.
2. For non-federally-aided projects, grants shall be 50% of the net project cost as determined by the Division of Urban and Industrial Renewal.

Urban Renewal - state contributions

DISTRIBUTION
PROCEDURE:

Available upon state approval of application, and, if non-federally aided, after the city or town has appropriated the local share of costs.

The state contribution is paid in equal annual parts determined by dividing the total grant by the number of years during which local indebtedness for the project shall remain outstanding. Payments can commence before the project is completed, and all payments are made by the state treasurer upon certification of the Division of Urban Renewal.

CURRENT FUNDS
AVAILABLE:

The legislature authorized a \$25 million maximum program. \$750,000 was appropriated for 1961-62.

BOSTON REDEVELOPMENT AUTHORITY

Urban Renewal - Capital Grant

PROGRAM:

1. Land acquisition, site clearance, project or site improvements, engineering, planning, administrative, legal, and financing costs necessary to renew urban neighborhoods.
2. Out of the capital grant advances are made for:
 - a. general neighborhood renewal plans, covering the improvement of neighborhoods over a period not exceeding ten years.
 - b. survey and planning for specific improvements in a renewal project area.
 - c. feasibility surveys to determine whether a renewal project can be carried to a successful conclusion.

ELIGIBILITY:

Local public agencies, or a single local public body authorized to accomplish renewal are eligible upon Housing and Home Finance Agency approval of the community's workable improvement program.

DISTRIBUTING
AGENCY:

United States Housing and Home Finance Agency, Urban Renewal Administration.

ADMINISTERING
AGENCY:

Local public agency.

ALLOCATION
BASIS:

Administrative determination of apportionment, subject to a limit of $12\frac{1}{2}\%$ of the total authorization for any one state; provided, however, that if a state has obligated $2/3$ of its apportionment, the Housing and Home Finance Agency administrator can increase the state's share by \$100 million.

PARTICIPATION
REQUIREMENT:

$2/3$ federal grant of net costs if grant is for all project expenditures; $3/4$ federal grant if planning, engineering, and administrative costs are excluded from project costs.

Planning advances can cover total planning costs, and are repayable with interest ($3\frac{3}{4}\%$ or the "going federal rate") from first funds available for undertaking the project.

Urban Renewal - Capital Grants

DISTRIBUTION
PROCEDURE:

Agency files application and improvement program with Housing and Home Finance Agency; upon approval, planning advances become available. HHFA and local agency sign loan and grant contract upon HHFA approval of project plan. HHFA then makes temporary loan and subsequent capital grant for project costs.

Temporary loan will cover (1) federal share of project cost, and (2) project expenditures to be recouped from sale of property.

CURRENT FUNDS
AVAILABLE:

Congress has authorized a \$4 billion dollar program. \$200 million dollars appropriated for 1962 to liquidate contracts. \$60 million dollar unobligated balance estimated as of June 30, 1961.

SPECIAL
COMMENT:

Temporary loans are available also for early land acquisition in an urban renewal area prior to federal approval of the project plan. These loans will cover all project costs necessary to early land acquisition. Loans are repayable from first funds available for undertaking the project, or within a time specified in the loan.

Congress has authorized a lending program not exceeding \$1 billion dollars from the capital grant authorization.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	29622	35232	15537	101706	152253
Mass	1838	1272	4237	6046	
Boston		439	1069	824	7228

FEDERAL12 USC 1749
s.401, Housing Act

BOSTON REDEVELOPMENT AUTHORITY

College and Hospital Housing Loans

PROGRAM: The constructing, equipping, rehabilitation and repair of college and hospital dormitories, student unions, and infirmaries.

ELIGIBILITY: Public and private non-profit educational institutions, hospitals and hospital nursing schools are eligible. The federal government makes direct loans, if private financing is not available at less, at the going federal rate or $2\frac{1}{2}\%$, whichever is higher.

DISTRIBUTING AGENCY: United States Housing and Home Finance Agency, Community Facilities Administration.

ADMINISTERING AGENCY: Applicant institution.

ALLOCATION BASIS: Administrative determination of apportionment, provided that no state shall receive more than $12\frac{1}{2}\%$ of the national authorization.

PARTICIPATION REQUIREMENT: Federal loan will cover all project costs.

College and Hospital Housing Loans

DISTRIBUTION

PROCEDURE: Available upon CFA approval of application.

CURRENT FUNDS

AVAILABLE: Congress has authorized \$1,975,000,000 for the total program. \$130 million is authorized for hospitals; \$380 million is authorized for educational institutions. \$87 million of the appropriation was unobligated, July of 1961.

FEDERAL42 USC 1453(d)
s.405, Housing Act

BOSTON REDEVELOPMENT AUTHORITY

Community Renewal Program Grant

PROGRAM: Identification and measurement in broad terms of total urban renewal needs and resources for the development of a long-range urban renewal action program.

ELIGIBILITY: State and local public bodies having responsibilities in renewal are eligible upon Housing and Home Finance Agency approval of a workable improvement program for the communities covered.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency, Urban Renewal Administration.

ADMINISTERING

AGENCY: Applicant agency.

ALLOCATION

BASIS: Funds come from urban renewal capital grants*

PARTICIPATION

REQUIREMENT: 2/3 federal grant

*see page BB-23

Community Renewal Program Grant

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of a workable improvement program, provided local share of costs is available at the start of the project.

CURRENT FUNDS

AVAILABLE: Financed from urban renewal capital grant appropriation*

SPECIAL

COMMENT: The intent of the program is to identify and program the elimination of blight.

*see page BB-23

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

Corporate Investment in Redevelopment

PROGRAM: Purchase or lease of redevelopment property from local public bodies and construction thereupon of facilities for commercial, residential, and industrial purposes.

ELIGIBILITY: An association of three or more private individuals, or a domestic, or foreign insurance company or savings banks are eligible, providing their programs are approved by the local public bodies, and, in Boston, by the Boston Redevelopment Authority. The purpose of the program is to provide a spur to private investment in urban redevelopment.

DISTRIBUTING
AGENCY: Not applicable

ADMINISTERING
AGENCY: Not applicable

ALLOCATION
BASIS: Not applicable

PARTICIPATION
REQUIREMENT: Corporations will pay an excise equal to 5% of gross income plus \$10.00 per \$1,000 on current assessed property value, provided that the excise will be not less than the taxes due if paid on the lesser of the current assessed value or the assessed valuation of the property prior to the time it was acquired by the public body or corporation. If, after deducting expenses and a reasonable profit to the corporation, a remainder be left, the corporation will pay that part of the remainder equal to its property tax saving to the city or town.

Corporate Investment in Redevelopment

DISTRIBUTION

PROCEDURE:

The corporation pays its taxes to the Commonwealth, and the Commonwealth then pays over this sum to the corporation's community.

BOSTON REDEVELOPMENT AUTHORITY

Demonstration Grants

PROGRAM:

1. Repair and rehabilitation of properties acquired for demonstration purposes; these properties must be in an urban renewal area. No more than 100, or 5%, of the dwelling units designated for conservation in the renewal project area will be covered.
2. Demonstration and testing of methods and techniques of renewing and improving cities, neighborhoods, and housing.

ELIGIBILITY: State, regional, and local public bodies are eligible. Repair and rehabilitation projects must be part of a renewal area. A limited number of methods and techniques demonstration proposals are accepted.

DISTRIBUTING

AGENCY:

United States Housing and Home Finance Agency, Urban Renewal Administration.

ADMINISTERING

AGENCY:

Applicant agency.

ALLOCATION

BASIS:

Funds come from federal urban renewal capital grants*

PARTICIPATION

REQUIREMENT: 2/3 federal grant.

*see page BB-5

Demonstration Programs

DISTRIBUTION
PROCEDURE:

Repair and rehabilitation grant available as part of loan and grant contracts for urban renewal projects. Methods and techniques demonstration grants are available upon Housing and Home Finance Agency approval of application.

CURRENT FUNDS

AVAILABLE: Congress authorized \$5 million for the program.

FEDERAL

42 USC 1463

BOSTON REDEVELOPMENT AUTHORITY

Federal Credit for Non-Cash Local Grants-in-aid

PROGRAM: Provision of such additional federal credits as will match:

1. local expenditures for construction of public facilities to the degree these facilities benefit renewal projects.
2. higher educational institutions' or hospitals' spending for land acquisition, rehabilitation of acquired property, demolition, and relocation of residents displaced from acquired property.
3. local tax exemption on low-rent public housing projects constructed on land acquired as part of an urban renewal project.

ELIGIBILITY: Local public agencies are eligible for federal credits provided (1) the expenditures for public facilities occurred no more than three years prior to signing of renewal area loan and grant; (2) educational and hospital spending is for property to be used for educational purposes, and the property acquired is within or close to a renewal area; the spending commenced no more than seven years prior to signing renewal project loan and grant, and the donor institution has a satisfactory development plan and sufficient resources to accomplish its proposed spending.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency, Urban Renewal Administration.

ADMINISTERING

AGENCY: Local public agency

ALLOCATION

BASIS: Funds come from urban renewal capital grants*

Federal Credit for Non-Cash Local Grants-in-aid

PARTICIPATION

REQUIREMENT:

2/3 federal credit or 3/4 federal credit depending upon composition of project budget*. Federal credits earned can be used for land acquisition, site clearance, project or site improvements, engineering, planning, administrative, legal and financing costs.

DISTRIBUTION

PROCEDURE:

Federal credits earned can be pooled and expended on any urban renewal project up to the point where federal project participation reaches the 2/3 or 3/4 limit.

Credits are available upon Housing and Home Finance Agency approval of (1) loan and grant application and (2) necessary cooperation agreements.

CURRENT FUNDS

AVAILABLE:

Funds come from federal urban renewal grants*

*see page BB-23

FEDERAL

12 USC 1715
s.202,232, Housing Act

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

Elderly Housing and Nursing Homes - Loan and Mortgage Insurance

PROGRAM:

1. Provision of economical rental or cooperative housing and related facilities to elderly persons.
2. Construction or rehabilitation of privately-owned nursing homes.

ELIGIBILITY: Mortgagors are eligible for insurance on dwellings containing four or more units if at least half the units are for the elderly. Maximums are set for the project, room, and unit cost, subject to discretionary increases by the FHA commissioner. Direct loans for elderly housing are available if private financing is not economically feasible. For nursing homes mortgage insurance state board of health must certify that a need exists and that standards are in force.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency, Federal Housing Administration.

ADMINISTERING

AGENCY: Federal Housing Administration.

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: Mortgage insurance available for 90-100% of the replacement cost of the elderly housing project. Direct loan can cover 100% of the cost. Interest charged on mortgage loan cannot exceed 5½%; interest charge on direct loan cannot be more than the going federal rate plus 1/4 of 1% and term is limited to 50 years.

Mortgage insurance available for up to 90% of the estimated property value of nursing homes, and interest charged cannot exceed 6%.

Elderly Housing and Nursing Homes-
Loan and Mortgage Insurance

DISTRIBUTION

PROCEDURE: Available upon FHA approval of application

CURRENT FUNDS

AVAILABLE:

Congress has authorized \$125 million for elderly housing direct loans; \$60 million was appropriated for 1961-62. Mortgage insurance for elderly housing projects and nursing homes is available out of the Housing Fund.

FEDERAL

12 USC 1701e
s.233,1961
Housing Act

BOSTON REDEVELOPMENT AUTHORITY-PRIVATE PARTIES

Experimental Housing

PROGRAM: The utilization and testing of advanced technology in housing design, materials, construction, or property standards in the development of housing.

ELIGIBILITY: Project is eligible if the property is an acceptable risk, the testing will produce useful data, and the mortgages meet general mortgage insurance requirements.

DISTRIBUTING AGENCY: United States Housing and Home Finance Agency, Federal Housing Administration.

ADMINISTERING AGENCY: Federal Housing Administration.

ALLOCATION BASIS: Administrative determination of apportionment.

PARTICIPATION REQUIREMENT: Administrative determination of contracts, agreements, and financial relationships with mortgagors and others as Federal Housing Administration deems necessary and desirable.

Experimental Housing

DISTRIBUTION

PROCEDURE:

Available upon Federal Housing Administration approval of application.

CURRENT FUNDS

AVAILABLE:

Congress has authorized a \$1 million experimental housing revolving fund, but this can be supplemented from the Federal Housing Administration housing fund.

FEDERAL12 USC 1709, 1715K
5203, 220, Housing Act

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

FHA Home Improvement Loans Insurance

PROGRAMS:

1. Conservation, improvement, repair, and rehabilitation of apartments and homes in urban renewal areas.
2. Conservation, improvement, repair, and rehabilitation of 1-4 family homes outside renewal areas.

ELIGIBILITY: Mortgage loans to owners or long-term lessees are eligible for insurance. Homes must be ten years old or older, except if improvement corrects a major structural defect. Maximum loan insurable is \$10,000, provided that total indebtedness on the property after the improvement does not exceed the repair cost plus the property value before improvement.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency,
Federal Housing Administration.

ADMINISTERING
AGENCY: Federal Housing Administration.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: Federal insurance is available on mortgage loans made at rates set by FHA. Twenty-year or 3/4 economic life is the maximum term permitted, but loans can be refinanced. The insurance charge shall be at least 1/2 of 1%.

FHA Home Improvement Loans

DISTRIBUTION

PROCEDURE: Available upon FHA approval of application.

CURRENT FUNDS

AVAILABLE:

Congress has authorized \$1 million to be used as a revolving fund for each of the two programs, but the FHA administrator has general authority to supplement from other accounts in the FHA housing fund.

FEDERAL

12 USC 1707,1713,1715
s.203,213,217,220(d)3
234 Housing Act

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

FHA Home-Owners, Apartment Unit, Cooperative &
Rental Housing Mortgage Insurance

PROGRAM: 1. Construction or acquisition of individual houses for owner-occupancy or for sale.
2. Acquisition of single units in apartment houses.
3. Construction and purchase of and improvements and repairs on cooperative dwellings for occupancy or rental, including construction of related community facilities.

ELIGIBILITY: Mortgagors are eligible for insurance on individual houses and apartment house units costing from \$15,000-\$27,500.

Improvement and repair loans on cooperative dwellings are limited in total indebtedness and term. Individual project cost is limited to 25 million dollars. Otherwise, eligibility is an administrative determination.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency,
Federal Housing Administration.

ADMINISTERING

AGENCY: Federal Housing Administration.

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: For individual homes, mortgage amounts running from 97% -75%, depending on base, are insurable; the maximum term is 35 years. For apartment dwellings, 97% of mortgage amounts are insurable if the dwelling costs under \$18,000; 70%, if dwellings are over \$18,000. The maximum term is 30 years. Insurance rate is between 1/2 of 1% to 1% as determined by FHA.

FHA Home Owners

DISTRIBUTION
PROCEDURE: Available upon FHA approval of application.

CURRENT FUNDS
AVAILABLE: The insurance is available from the FHA housing fund. Congress has authorized a program of \$16 billion of insured mortgages plus the aggregate amount of mortgages and mortgage commitments outstanding July 1, 1956 - a total of \$45 billion.

A separate apartment unit revolving account of \$1 million has been established for apartment unit mortgage insurance expenses, but this amount can be supplemented from the FHA housing fund.

FEDERAL12 USC 1715 l,
s.221, Housing Act

BOSTON REDEVELOPMENT AUTHORITY-PRIVATE PARTIES

Moderate Income and Displaced Persons
Housing Mortgage Insurance

PROGRAM:

1. Construction, repair, or rehabilitation of 1-4 family dwellings, provided 2-4 family dwellings are occupied by persons displaced by renewal or other governmental action.
2. Construction, repair, rehabilitation of 5-or more family unit dwellings to be utilized as rental or cooperative housing for low and moderate-income families and families displaced by renewal or other governmental action.

ELIGIBILITY: Property-owners are eligible for the 1-4 family dwelling mortgage insurance. Public, non-profit, cooperative, and limited-dividend organizations are eligible for the apartment mortgage insurance. If repair and rehabilitation are insured, the loan will be limited to the improvement cost plus property value before improvement. \$15,000 maximum on single family unit; \$38,000 on a 4-family. Apartment maximums are set on project, room, and dwelling unit cost.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency, Federal Housing Administration.

ADMINISTERING
AGENCY: Federal Housing Administration.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: Federal insurance on 1-4 family is available to property-owners on a 3% down payment, but if the housing is for moderate-income or displaced person purposes, \$200 down payment for 1 family to \$800 for 4-family. Down payment can include closing costs and mortgage insurance. 40-year or 3/4 economic life maximum term, but the loan can be refinanced.

Federal insurance on 5-or-more family unit dwellings is available to mortgagors on loans made at the going

FHA Moderate Income

DISTRIBUTION
PROCEDURE: Available upon FHA approval of application.

CURRENT FUNDS
AVAILABLE: The insurance is available from the FHA housing fund. Congress has authorized a program of \$16 billion of insured mortgages plus the aggregate amount of mortgages and mortgage commitments outstanding July 1, 1956 - a total of \$45 billion.

FEDERAL

12 USC 17,18,19,20
s.302,303,304,305
National Housing Act

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

Federal National Mortgage Administration, Mortgage Financing

PROGRAM: 1. Supplementary aid to the secondary market for home mortgages financing.
 2. Special assistance for financing selected mortgages arising out of urban renewal activity, relocation housing, elderly housing, armed services housing, and disaster relief.

ELIGIBILITY: Mortgages insured under the National Housing Act or Servicemen's Readjustment Act are eligible.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency,
 Federal National Mortgage Administration.

ADMINISTERING
AGENCY: FNMA

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: FNMA purchases, services, sells, or deals in mortgages. Its loans are available on mortgages for up to 80% of the unpaid principal balance, at interest rates set by itself and a 1/2 of 1% service charge.

Federal National Mortgage Administration

DISTRIBUTION

PROCEDURE: FNMA determines administratively the extent and terms of its secondary market operations.

CURRENT FUNDS

AVAILABLE: Congress has authorized a \$2,250,000,000 program of outstanding mortgages for FNMA secondary operations. It has authorized \$1 billion for special assistance programs.

FEDERAL

42 USC 1460
ss.701-706,
1961 Housing Act

BOSTON REDEVELOPMENT AUTHORITY

Metropolitan District Commission

Open-space Land Acquisition Grants

PROGRAM:

1. Acquisition of title to, or other permanent interests in, urban open-space land which has value for park, recreation, conservation, or historic and scenic purposes.
2. Acquisition of land for eligible uses in, or in support of, urban renewal projects.

ELIGIBILITY: State, regional, and local public bodies are eligible. Communities covered must have comprehensive community plans and comprehensive planning machinery.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency, Urban Renewal Administration.

ADMINISTERING
AGENCY: Applicant agency

ALLOCATION
BASIS: Funds come from federal urban renewal grants*

PARTICIPATION
REQUIREMENT: 20% federal grant if the recipient agency is exclusively a local public body.
30% federal grant if recipient agency has responsibilities for an urban area as a whole.

*see page BB-23

Open-Space Land Acquisition

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of application if the land is for park, recreational, conservation, or historic and scenic purposes.

Available as part of the loan and grant contract for renewal if the land is part of, or supporting to, an urban project.

CURRENT FUNDS

AVAILABLE: Congress authorized a \$50 million program. \$35 million was appropriated for 1961-62.

FEDERAL

42 USC 1456
s.106(f)
Housing Act

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BOSTON REDEVELOPMENT AUTHORITY

Relocation Grants

PROGRAM:

1. Relocation of families and individuals in urban renewal areas.
2. Relocation of business enterprises in urban renewal areas.

ELIGIBILITY: Local and public bodies are eligible to make payments to families or businesses forced to move from renewal project areas.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency, Urban Renewal Division.

ADMINISTERING

AGENCY: Local public agency.

ALLOCATION

BASIS: Part of the federal urban renewal capital grants*

PARTICIPATION

REQUIREMENT: Federal grant will cover:

1. A family's and individual's moving expenses and property losses up to a maximum of \$200.
2. A business enterprise's (a) actual moving expenses, or (b) direct property loss and moving expenses, the combined expense not to exceed \$3,000.

*see page BB-23

Urban Renewal-Relocation Grants

DISTRIBUTION

PROCEDURE: Part of the federal urban renewal capital grants*

CURRENT FUNDS

AVAILABLE: Part of the federal urban renewal capital grants*

SPECIAL

COMMENT: Per 121GL26RR, the Commonwealth will guarantee re-development authorities' bonds or notes issued to house people displaced by renewal projects, provided the number of dwelling units constructed does not exceed 50% of the number of families displaced. The guarantee is available upon the Massachusetts Housing Board's approval of application. Total Commonwealth guarantee program is limited to \$25 million.

*see page BB-23

FEDERAL

15 USC 633
Small Business Act
67 stat 232

BOSTON REDEVELOPMENT AUTHORITY

Small Business Administration - Loans and Grants

PROGRAM:

1. Loans, or participation in loans, to small businesses suffering from displacement due to urban renewal or governmental action.
2. Loans to small businesses for plant construction, conversion, expansion, and equipping; and aid, counsel and assistance to these businesses for the same purposes.
3. Loans to small business investment companies for investment in plant construction, conversion and expansion.
4. Grants for research and development tasks relative to small business management.
5. Loans for disaster relief.

ELIGIBILITY:

A business firm suffering displacement due to urban renewal or governmental action must demonstrate economic injury. Other business firms may borrow from SBA if private financing is not readily available. For a single business \$350,000 is the maximum loan. For a group of businesses \$250,000 times the number of parties is the maximum loan.

SBIC loans are made to state development companies, and the maximum loan is \$4,000,000 or 50% of capital.

Research and development grants are available to public bodies and private parties.

DISTRIBUTING
AGENCY:

United States Small Business Administration

ADMINISTERING
AGENCY:

United States Small Business Administration

ALLOCATION
BASIS:

Administrative determination of apportionment.

Small Business Administration - Loans and Grants

PARTICIPATION
REQUIREMENT:

On loans to businesses displaced by urban renewal the loan is equal to the estimated economic injury due to the displacement. The interest rate is established at 3-3/8% for 1962, but the private lender may charge a reasonably higher rate; 20 year maximum term with balloonized repayments and a moratorium on principal in early years of the term. For other small business loans, SBA will participate in up to 90% of the loan; 5 1/2% maximum interest rate, ten year term, renewable. For SBIC loans, the SBA will buy the development company's securities or lend up to 90% of the loan; 10 year term, renewable.

DISTRIBUTION
PROCEDURE:

Available upon SBA approval of application. The SBA will make loans directly or participate in loans made by lending institutions. The applications can be filed by the small business or by the lender.

CURRENT FUNDS
AVAILABLE:

Congress has authorized \$1.2 billion for all SBA programs except research and development. Of this amount, \$725 million is for loans to small businesses, \$325 million is for SBIC loans, and \$150 million for disaster loans. An appropriation of \$180 million was added to revolving fund capital for 1961-62. The unobligated balance in July 1961 was \$171 million.

In 1961 business loans amounted to \$184 million; SBIC loans amounted to \$34 million. Grants for research and development tasks totaled \$2,000,000, and no new appropriation is indicated for research and development in 1961-62.

FEDERAL

38 USC 1803
Servicemen's
Readjustment Act

BOSTON REDEVELOPMENT AUTHORITY - PRIVATE PARTIES

Veterans' Loan Guaranty

PROGRAM: Guaranty of loans to veterans of World War II and the Korean War for the purchase, or acquisition, or refinancing of homes, farms, and business properties.

ELIGIBILITY: Korean War veterans are eligible to 1965; World War II veterans, to 1962.

DISTRIBUTING
AGENCY: Veterans' Administration

ADMINISTERING
AGENCY: Veterans' Administration

ALLOCATION
BASIS: Administrative determination of apportionment

PARTICIPATION
REQUIREMENT: The Veterans' Administration will guarantee 60% or \$7,500 of a home loan, and 50% of other loans.

Veterans' Loan Guaranty

DISTRIBUTION

PROCEDURE: Available upon VA approval of application.

CURRENT FUNDS

AVAILABLE:

In 1960 the cumulative value of guaranteed loans was 49 billion dollars; Massachusetts had \$2.4 billion of this total. Congress appropriated \$121 million plus retained earnings for the 1961-62 loan guaranty fund. An estimated \$131 million will be unobligated in 1962.

LOANS GUARANTEED (millions)

	1957	1958	1959	1960
Federal	306	146	195	145
Mass	.19	9	11	9

FEDERAL

42 USC 1857d
1955 Air Pollution
Research & Technical
Assistance Act

METROPOLITAN AIR POLLUTION DISTRICT

Air Pollution Grants

PROGRAM: Surveys, studies, research, training, and demonstrations in air pollution control.

ELIGIBILITY: State and local air pollution control agencies, private, non-profit organizations, and individuals are eligible.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept.,
Public Health Service.

ADMINISTERING
AGENCY: Applicant agency

ALLOCATION
BASIS: Administrative determination of apportionment

PARTICIPATION
REQUIREMENT: Administrative determination of federal share.

Air Pollution Grants

DISTRIBUTION

PROCEDURE: Available upon HEW approval of application.

CURRENT FUNDS

AVAILABLE: Congress appropriated 8 million dollars for 1961-62.

SPECIAL

COMMENT: The Metropolitan Smoke Control Board appears to be eligible for grants and aid under this program.

STATE92 GL 5,26,54,
55,57-59

METROPOLITAN DISTRICT COMMISSION

Boulevard and Reservation Maintenance and Development

PROGRAM:

1. Maintenance of boulevards and reservations in the Metropolitan District.
2. Construction of boulevards in the Metropolitan District.

ELIGIBILITY: The state shares maintenance costs on boulevards and reservations including administrative expenses. The state pays all construction costs of boulevards.

DISTRIBUTING
AGENCY: Mass. Dept. of Public Works

ADMINISTERING
AGENCY: Metropolitan District Commission

ALLOCATION
BASIS: Apportionments are made to the Metropolitan District Commission

PARTICIPATION
REQUIREMENT: The Commonwealth highway fund provides 60% of boulevard and reservation maintenance costs, and all boulevard construction costs. The general fund pays 1% of boulevard and reservation maintenance costs.

Boulevard and Reservation Maintenance

DISTRIBUTION

PROCEDURE:

The legislature makes appropriations of the necessary amounts to the M.D.C. to cover five months of the current fiscal year's and seven months of the prior fiscal year's expenses. The M.D.C. expends funds for projects.

CURRENT FUNDS

AVAILABLE:

In fiscal 1960-61 the Highway and General Fund appropriations for maintenance totalled \$5,763,000.

FEDERAL

33 USC 426E
33 USCB7
1930 Rivers &
Harbors Act

METROPOLITAN DISTRICT COMMISSION - MASSACHUSETTS PORT AUTHORITY

Civil Works Construction and Beach Erosion Grants

PROGRAM:

1. Restoration and protection of public shores, including periodic beach nourishment.
2. Development and improvement of channels, harbors, locks, and dams.
3. Construction of bridges over navigable waters.
4. Local protection against flood control.
5. Construction of reservoirs.
6. Development of multi-purpose projects and rehabilitation projects.
7. General investigations of waterways improvements.

ELIGIBILITY: The state and local governments are eligible for shore restoration and protection grants. The Federal government undertakes rivers and harbors improvements and flood damage protection in all parts of the United States. Most of the projects must be specifically authorized in congressional legislation.

DISTRIBUTING AGENCY: United States Dept. of Defense, Corps of Engineers

ADMINISTERING AGENCY: Corps of Engineers; applicant agency

ALLOCATION BASIS: Congressional specification of projects. The Secretary of Defense has a limited pool of funds for projects which can be apportioned at his discretion.

PARTICIPATION REQUIREMENTS: The Federal share of shore restoration and protection is 1/3 of the project cost. On other waterways projects, the state or local government will share if Congress so specifies in the legislation.

Civil Works Construction and Beach Erosion Grants

DISTRIBUTION

PROCEDURE:

The Corps of Engineers undertakes civil works projects generally and bills the state or local government for whatever share it is obligated to pay. The applicant or the Corps does beach erosion work. If the applicant is responsible, the Corps of Engineers reimburses claims.

CURRENT FUNDS

AVAILABLE:

Congress appropriated \$724 million in contract liquidations for 1961-62. For surveys and studies of waterways problems \$16 million was appropriated.

FEDERAL FUNDS AVAILABLE (000,000's)

	1956-57	1957-58	1958-59
Bridges	4.4	2.3	6.5
Flood Damage	141	184	213
Rivers & Harbors	116	135	152
Shore Restoration	.6	.2	
Lease-Rentals	1.5	1.5	1.5
	1959-60	1960-61	
Bridges	9.4	2.7	
Flood Damage	225	249	
Rivers & Harbors	198	211	
Shore Restoration		.9	
Lease-Rentals	1.5		

FEDERAL

33 USC 466E,
1956 Water Pollution
Control Act, as
Amended

METROPOLITAN DISTRICT COMMISSION - DEPARTMENT OF PUBLIC WORKS

Waste Treatment Facilities Grants

PROGRAM: Construction of necessary sewerage treatment works, trunk lines, outfalls, and pumping stations to prevent the discharge of untreated or inadequately treated sewage or other waste into any waters.

ELIGIBILITY: State, municipal, or inter-municipal agencies are eligible provided the state's pollution control agency has approved the application. Construction engineering, preliminary plans, and study reports can be included in project costs.

DISTRIBUTING AGENCY: United States Health, Education, and Welfare Dept., Public Health Service.

ADMINISTERING AGENCY: Massachusetts Dept. of Public Health, Environmental Sanitation.

ALLOCATION BASIS: Funds are allotted to the states on the basis of population and per capita income level, but 50% of the funds must be used in communities containing less than 125,000 people.

PARTICIPATION REQUIREMENT: For a municipal agency the grant covers 30% of the reasonable costs, or \$600,000, whichever is less. For an inter-municipal sewerage district the grant is 30% of the reasonable cost for each district community, or \$2.4 million total, whichever is less. If a federal facility in the area is serviced by a proposed waste treatment works, additional grants equal to the federal burden can be made.

Waste Treatment Facilities Grants

DISTRIBUTION
PROCEDURE:

Grants are available upon HEW approval of application, provided the application is filed through the state cooperating agency.

CURRENT FUNDS
AVAILABLE:

Congress has authorized an \$80 million dollar program for 1962; \$90 million for 1963; and \$100 million for 1965. \$80 million dollars was appropriated for 1961-62.

SPECIAL
COMMENT:

The Metropolitan District Commission is receiving some federal assistance for construction of lines, but none for the waste treatment plant.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59
Federal	844	16884	36429
Mass		60	257
	1959-60	1960-61	
Federal	140295	50000	
Mass	763	1117	

FEDERAL42 USC 1491,1492
s.501, Housing Act

METROPOLITAN TRANSIT AUTHORITY - MASS TRANSPORTATION COMMISSION

Mass Transportation Loans

PROGRAM:

1. Acquisition, construction, reconstruction, and improvement of facilities and equipment for use by operation, lease, or otherwise in mass transportation in urban areas.
2. For coordinating highway, bus, surface-rail, underground, parking, and other transport facilities in urban areas.
3. Demonstration of mass transportation techniques.

ELIGIBILITY: State, regional, or local public bodies are eligible upon determination that (1) the urban or metropolitan area is developing a program for a comprehensive and coordinated mass transportation system and (2) the proposed facilities are urgently needed.

DISTRIBUTING

AGENCY: United States Housing and Home Finance Agency, Community Facilities Administration.

ADMINISTERING

AGENCY: Applicant agency

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: Federal long-term loans at not higher than 3% or the going federal rate plus 1/2 of 1%. Interest is postponable.

2/3 grants are available for demonstration projects.

Mass Transportation Loans

DISTRIBUTION

PROCEDURE: Available upon Housing and Home Finance Agency approval of application.

CURRENT FUNDS

AVAILABLE: Congress has authorized a \$50 million program of loans until December 31, 1962. This program was created in 1961 and is part of the public facilities authorization of \$650 million. \$42.5 million was appropriated for 1961-62, of which \$12.5 million is available for demonstration projects.

SPECIAL

COMMENT: The state mass transportation commission, the Metropolitan Transit authority, and the Boston Redevelopment Authority all have an interest in this program.

METROPOLITAN TRANSIT AUTHORITY - BOSTON REDEVELOPMENT AUTHORITY

Planning Assistance Grants

PROGRAM: 1. Preparation of a comprehensive plan for a community, metropolitan, or urban area's growth.
 2. Preparation of a comprehensive plan for the development of a mass transportation system including studies, surveys, and technical assistance necessary to planning.

ELIGIBILITY: Communities of less than 50,000 people, or state, metropolitan, and regional planning bodies, or any other agency designated by the governor and approved by Housing and Home Finance Agency, or any locale suffering from rapid urbanization or catastrophe, are eligible for planning assistance.

State and local governments are eligible for mass transportation planning funds.

DISTRIBUTING
AGENCY: United States Housing and Home Finance Agency, Community Facilities Administration.

ADMINISTERING
AGENCY: Applicant agency.

ALLOCATION
BASIS: Administrative determination of apportionment.

PARTICIPATION
REQUIREMENT: 2/3 federal grant.

Planning Assistance Grants

DISTRIBUTION

PROCEDURE:

Applications filed through state planning agency.
Grant available upon Housing and Home Finance Agency
approval of program.

CURRENT FUNDS

AVAILABLE:

Congress has authorized a 75 million dollar program.
17 million dollars was appropriated for 1961-62.

SPECIAL

COMMENT:

Mass transportation planning assistance would be
the only program the Redevelopment Authority and
the Metropolitan Transit Authority are eligible
for under this program at this time.

5 USC 2281
5 USC 55A
Federal Civil Defense
Act

COMMONWEALTH OF MASSACHUSETTS

CIVIL DEFENSE

Civil Defense

PROGRAM: 1. Procurement, construction, leasing, and renovating of facilities and shelters.
 2. Personnel and administrative expenses necessary to civil defense programs.

ELIGIBILITY: States are eligible upon the Federal government's approval of the state plan for staffing of the civil defense program.

Federal grants will cover only that portion of facilities or shelters necessary for civil defense purposes, but federal contributions can cover equipment and training in the fields of warning, communication, engineering, evacuation and fire control, health, police services, public information and education, and rescue and welfare service.

DISTRIBUTING
AGENCY: United States Department of Defense, Civil Defense Office.

ADMINISTERING
AGENCY: Governor and Council, Division of Civil Defense.

ALLOCATION
BASIS: Federal contributions are made to the states on the basis of individual project applications.

PARTICIPATION
REQUIREMENT: Federal funds must be matched 50-50.

Civil Defense

DISTRIBUTION
PROCEDURE:

Federal grants are made to the Mass. Division of Civil Defense which expends funds for programs it controls.

CURRENT FUNDS
AVAILABLE:

In 1961-62 the Congress appropriated \$10 million for civil defense facilities and shelters and \$12 million for support of state personnel and administrative expenses.

AVAILABLE FUNDS

(000's)

1956-57		1957-58		1958-59		1959-60		1960-61	
Fed'l	Mass								
8647	395	13767	352	11438	277	4949		7370	
<hr/>									
1956		1957		1958		1959			
Boston		Boston		Boston		Boston			
22		6		18		10			

COMMONWEALTH OF MASSACHUSETTS

2 USC 711
Title V, 1935 Social
Security Act, as
Amended

HEALTH

Crippled Children Services Grants

PROGRAM: Extending and improving services for locating, helping, and caring for crippled children, for the diagnosis and correction of defects in children, and for after-care facilities.

ELIGIBILITY: State cooperating agencies are eligible provided the state has a plan and standards for the program. The program is pointed toward rural and distressed areas.

DISTRIBUTING

AGENCY: United States Health, Education, and Welfare Department, Children's Bureau.

ADMINISTERING

AGENCY: Massachusetts Department of Public Health, Health Services Division.

ALLOCATION

BASIS: The federal appropriation is equally divided into two funds. Fund A is apportioned partly by equal grants to each state and partly according to the number of children under 21 years of age. 25% of Fund B is reserved for special projects while 75% is apportioned according to the need of each state.

PARTICIPATION

REQUIRMENT: Federal Fund A must be matched 50-50. No matching requirements stated on Fund B.

STATE

42 USC 701, Title V
1935 Social Security
Act, as amended

MONWEALTH OF MASSACHUSETTS

ALTH

ternal and Child Health

PROGRAM: Services promoting mother and child health including program extensions and demonstrations. Medical care is available under the program, although it is oriented to prevention.

IGIBILITY: Cooperating state agencies are eligible, provided the state has a planned program of services and standards for that program. The grant is directed primarily toward rural and distressed areas.

DISTRIBUTING

ENCY: United States Health, Education, and Welfare Dept., Children's Bureau.

MINISTERING

ENCY: Mass. Dept. of Public Health, Health Services.

LOCATION

BISIS: The Federal appropriation is divided equally into two funds. The first fund, Fund A, is apportioned partly by an equal grant to each state and partly in proportion to the number of live births. An amount is then reserved for special projects, and Fund B is apportioned according to the need of each state for financial assistance.

PARTICIPATION

REQUIREMENT: 50% Federal grants under Fund A. No matching requirements stated for Fund B.

33

Crippled Children Services Grants

DISTRIBUTION

PROCEDURE:

Annual apportionments are made to states. The Commonwealth assumes the responsibility for this program and expends the funds received from the federal government.

CURRENT FUNDS

AVAILABLE: \$25 million was appropriated for 1961-62.

SPECIAL

COMMENT:

Funds from this program do not appear to be available for local public health agencies; however, the program is included because it bears on activities of Boston's health department.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	14835	14847	14901	15873	20000
Mass	232	311	309	321	381

Maternal and Child Health

DISTRIBUTION

PROCEDURE:

Annual apportionments are made to the Mass. Dept. of Public Health. The state assumes the responsibility for the maternal and child health program, and expends funds received from the Federal government.

CURRENT FUNDS

AVAILABLE:

Congress appropriated \$25,000,000 for 1961-62.

SPECIAL

COMMENT:

Funds from this program do not appear to be available to local public welfare boards; however, the program is closely related to activities of local public welfare boards and health departments.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	15498	16336	16494	17443	18167
Mass	468	418	424	371	395

COMMONWEALTH OF MASSACHUSETTS

HEALTH

National Institute of Health Grants

PROGRAM: Research, fellowships, training, control projects, and community demonstrations in health problems.

ELIGIBILITY: Public bodies, non-profit, private organizations, and private individuals are eligible. Grants cover such illnesses as arthritis, blindness, metabolic, and neurological diseases, etc.

DISTRIBUTING

AGENCY: United States Health, Education, and Welfare Department, National Institute of Health.

ADMINISTERING

AGENCY: Applicant agency.

ALLOCATION

BASIS: Administrative determination of apportionment.

PARTICIPATION

REQUIREMENT: Grants will cover entire cost

National Institute of Health Grants

DISTRIBUTION

PROCEDURE:

Available upon HEW - NIH approval of application.

CURRENT FUNDS

AVAILABLE:

430 million dollars was appropriated in 1961-62 for the various program grants.

SPECIAL

COMMENT:

The programs of NIH bear indirectly on Boston's hospital operation.

AVAILABLE FUNDS (000's)

	1956-57		1957-58		1958-59		1959-60	
	Fed	Mass	Fed	Mass	Fed	Mass	Fed	Mass
Atomic Energy	39444	105	7477	308	14708	388	5315	1453
Allergy & In- fectious Dis.	8200	580	11100	1060	15200	1190	24000	1650
Arthritic & Metabolic Dis.	10400	1194	11000	1525	225000	2590	33200	3650
Cancer	26400	3700	25200	3470	33400	4090	39800	4860
General Assist Public Health	900	50	1850	188	2410	200	2860	250
Heart	19600	2880	23800	2360	29400	2960	43100	4270
Nat'l Science Foundation	33600	3060	29300	3250	99700	7670	101500	7510
Neurological & Blindness	13300	1510	13100	1430	21000	2260	28600	3210
Mental Health	8000	2770	23700	3760	34300	4560	44800	5880
Nurse Training	2000	180	2770	226	5930	530	5290	375
Research Grants	9500	1030	10800	1120	23100	2020	36500	3310
Sanitary Engineering	700	30	200	22	900	58	590	69

FEDERAL

• 23 USC 103(a) S108(b),
1956 Federal Aid
Highway Act

COMMONWEALTH OF MASSACHUSETTS

PUBLIC WORKS

Interstate Highways

PROGRAM: Construction of controlled-access highways directly connecting major population centers of the U. S..

ELIGIBILITY: 41,000 mile national maximum for the system. Routes were selected through joint action of state highway departments and the federal government, and all mileage has been established in a preliminary plan prepared by states and approved by the federal government. This mileage includes both rural and urban roads.

DISTRIBUTING AGENCY: Commerce Department, Bureau of Public Roads

ADMINISTERING AGENCY: Massachusetts Department of Public Works.

ALLOCATION BASIS: Apportioned annually on the basis of estimated value of work to be accomplished on the approved interstate system in the various states. Massachusetts has 462 miles on the system out of 40,627 national miles - about 1% of the total. The Massachusetts apportionment for the entire program is estimated at \$204 million out of the \$11.3 billion total national cost.

PARTICIPATION REQUIREMENT: The federal government grants 90% of costs, or 90½% if billboard controls are enforced on the system.

COMMONWEALTH OF MASSACHUSETTS

PUBLIC WORKS

23 USC 103(a,b,c)
PL86-70, 1959
PL86-624, 1960
73 stat 145
74 stat 415

Federal Primary and Urban Highways

PROGRAM: Construction of a primary system of highways and an adequate system of connected ~~main~~ highways.

Construction of urban extensions of secondary highways.

ELIGIBILITY: The state designates its primary and secondary roads. Urban roads are either primary highways or extensions into urban areas of secondary highways. To be classified as an urban extension a road must connect federally aided highways or pass through the urban area. Additionally, in states with population density of over 200 per mile the secondary system may include any urban or rural roads.

DISTRIBUTING
AGENCY: Department of Commerce, Bureau of Public Roads.

ADMINISTERING
AGENCY: Massachusetts Department of Public Works.

ALLOCATION
BASIS: The federal grant for primary roads is based $1/3$ on rural delivery - star route mileage, but no state will receive less than $1/2$ of 1% of each year's apportionment. The federal grant for secondary roads, including urban extensions, is based $1/3$ on area, $1/3$ on rural population, $1/3$ on rural delivery - star route mileage, but no state will receive less than $1/2$ of 1% of each year's apportionment.

PARTICIPATION
REQUIREMENT: The federal government grants 50% of the costs, and 100% of all construction costs necessary to eliminate highway crossings.

Federal Primary and Urban Highways

DISTRIBUTION

PROCEDURE: The commerce department, bureau of public roads, apportions funds to state depts. of public works and reimburses the state for payments to vendors on approved projects. Apportionments are made in advance of the fiscal year for which funds are authorized, and cash can be advanced for certain costs.

CURRENT FUNDS

AVAILABLE: The 1961-62 appropriation appears to total about \$900 million for all primary, secondary, and urban roads.

SPECIAL

COMMENT: A small amount of the funds can be used for the survey and planning of federally-aided highways, including research for this purpose.

AVAILABLE FUNDS (000's)

1956-57		1957-58		1958-59	
	Federal	Mass	Federal	Mass	Federal
Primary	344,892	2,398	376,877	4,538	384,872
Urban	61,874	4,573	171,923	8,923	202,216
1959-60		1960-61			
	Federal	Mass	Federal	Mass	
Primary	376,090	5,714	416,250	4,438	
Urban	222,119	8,245	231,250	9,346	

FEDERAL

20 USC 611
PL 81-815, as
amended (1950)

COMMONWEALTH OF MASSACHUSETTS

SCHOOL COMMITTEE

Defense-Impacted Area - School Construction Grants

PROGRAM: Construction of urgently needed minimum school facilities.

ELIGIBILITY: Federal grants are made to school districts in areas where federal activities have caused substantial increases in school membership or reduced local taxable resources. A school district is eligible if from 5 to 10 percent of its recent annual enrollment increase is due to the admission of children whose parents work in federal activities or are stationed at federal installations, or if it has no means to construct schools.

DISTRIBUTING
AGENCY: United States Health, Education, and Welfare Dept.,
Office of Education.

ADMINISTERING
AGENCY: United States Health, Education, and Welfare Dept.,
Office of Education

ALLOCATION
BASIS: Federal grants are apportioned to eligible school districts,

PARTICIPATION
REQUIREMENT: The Federal government will share in the state average per pupil construction cost in proportion to the burden it has placed on the school district. In case the school district has no means for construction, the participation can be greater.

Defense-Impacted Area - School Construction

DISTRIBUTION

PROCEDURE: Grants are made to eligible school districts upon receipt and approval of application by the department of Health, Education, and Welfare.

CURRENT FUNDS

AVAILABLE: Congress provided an appropriation of \$54.8 million for 1961-62.

SPECIAL
COMMENT:

A federal installation apparently can be a military base or any federal property used for federal functions, or a private installation in which federal activities are carried on directly or through a private contract.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59
Federal	67068	74397	66097
Mass	568	512	278
	1959-60	1960-61	
Federal	70553	63390	
Mass	573	234	

FEDERAL

29 USC 32
s.2,3, Vocational
Rehabilitation Act
1954 Medical Facilities
Survey & Construction
Act

COMMONWEALTH OF MASSACHUSETTS

SCHOOL COMMITTEE

Vocational Rehabilitation Grants

PROGRAM:	<ol style="list-style-type: none">1. Occupational rehabilitation training, counseling, placement, and artificial appliances.2. Improvement of rehabilitation services, including research, demonstration, training, special facilities, and services aimed at solving the nation's rehabilitation problems. Rehabilitation services include diagnostic and related activities to determine eligibility, nature, and scope of the help needed and training, guidance and placement services.3. Establishing rehabilitative facilities to be operated for the physically handicapped, including programs for testing, vocational therapy, adjustment training, evaluation of abilities, etc.
ELIGIBILITY:	States are eligible for grants covering program costs including supplemental subsistence payments, medical care, hospitalization, and food, among others. The state must have a planned program of services, standards for these services, and an organization to carry them out.
DISTRIBUTING AGENCY:	United States Health, Education, and Welfare Dept., Office of Vocational Rehabilitation.
ADMINISTERING AGENCY:	Massachusetts Governor and Council-Vocational Rehabilitation Commission.
ALLOCATION BASIS:	Grants are made on a formula which takes into account the state's population and per capita income.
PARTICIPATION REQUIREMENT:	Each state's matching amount is determined by its per capita income level in relation to every other state. The act requires the state to assume gradually a larger portion of the total cost, which portion is estimated at 40% for 1962.

Vocational Rehabilitation Grants

DISTRIBUTIONPROCEDURE:

HEW grants funds upon the advice of the National Advisory Vocational Council. The state treasurer makes distribution of funds to recipient agencies or institutions without specific appropriation on approval of the state rehabilitation commission. These funds can be payable in advance of the requisition period.

CURRENT FUNDSAVAILABLE:

Congress appropriated \$64.5 million for 1962, of which \$1.5 million is for extension and improvement of rehabilitative services, research, demonstration, etc., and the balance is for rehabilitative services and facilities. Furthermore, the 1962 allotments for rehabilitative services and facilities can be based on an appropriation of \$90 million.

SPECIALCOMMENT:

Rehabilitation of the mentally disabled can be carried out under these programs if the prognosis for recovery is positive.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59
Federal	34228	40789	45373
Mass	613	764	804
	1959-60	1960-61	
Federal	48607	56200	
Mass	831	1104	

COMMONWEALTH OF MASSACHUSETTS

STATE TAX COLLECTIONS - NOT DISTRIBUTED

PROGRAM: 1. Individual income The state collects an additional income tax amounting to 1% of wages and salaries and 3% of capital gains. It levies a surtax of 23% on all income taxes collected. These receipts form part of a pool which is retained by the state. C. 139, 1961 Acts extending earlier regulation.

2. Corporations' business income The state collects an additional tax of 1% on corporations' business income and applies a 23% surtax to all corporations' business income. These receipts are retained by the state. C. 139 1961 Acts extending earlier legislation.

3. Public utilities and corporate franchise taxes The state assesses a 4% tax on the net income as defined and applies a 23% surtax. These collections are retained by the state. 63 GL 52A

4. Alcoholic and Club Alcoholic Beverages The state collects 1/4 of 1% on gross receipts from sale of club alcoholic beverages and a tax at various rates depending upon the alcoholic content on alcoholic beverages. A 23% surtax is applied to the collections on club alcoholic beverages. These receipts are retained by the state. 63A GL1, C.354, 1956 Acts, C.139, 1961 Acts

5. Legacies and Successions The state collects a tax on legacies and successions. The rates vary from: Class A 1%-9%, to Class D - 6% to 15%. A 23% surtax is applied to all collections. These receipts are retained by the state. 65 GL1, C.540, 1955, C.139, 1961

6. Cigarettes The state collects an excise of \$.003 per cigarette. These receipts are retained by the state. 64C GL1

7. Bank Tax, Trust Company Tax, and Finance Company Tax The state collects a tax of 8% measured by net income. These receipts are retained by the state. 63 GL 2

8. Insurance companies. The state collects a tax of 2% on direct premium basis for all classes of insurance companies except life companies and companies with ocean marine business. For life companies, the tax is 1/4 of 1% of the net value basis, or 2% on the direct premium basis whichever is applicable. Retaliatory provisions apply to foreign companies. The state also collects 5% tax on the three year average of underwriting profits on ocean marine insurance. These receipts are retained by the state. 63 GL 20-29

Additional Taxes Collected on Individual and Corporation Income

9. Savings Banks, Trust Companies The state collects a tax of 1/2 of 1% on the average amount of deposits. These receipts are retained by the state. 63 GL 11,17

0. Deeds The state collects an excise of \$1.00 per \$500 and 55¢ per added \$500 of value on each property transaction. These receipts are retained by the state. 64D GL

1. Racing The state racing commission collects a license fee of not to exceed \$1,000 per racing day for running horses, and \$200 per racing day for harness-horse and dog racing, with a lesser amount charged for races at agricultural exhibitions. These receipts are retained by the state. C. 128A GL1

2. Fuels and Special Fuels The state collects an excise of $5\frac{1}{2}\%$ per gallon on the consumption of fuels and special fuels on highways. Farm, boat, and turnpike gasoline-users can claim exemption from this tax. All collections are credited to the state highway fund. In addition, motor vehicle registration fees and certain other special fees are paid into the highway fund. 64A, 64E, 64F, General Laws

TOTAL COLLECTIONS (000's)

	1954	1955	1956	1957	1958	1959	1960
Abandoned Property	117	120	107	78	133	128	293
Alcoholic Bev. & Club	22018	22530	214860	21179	21296	25572	25983
Care & Cust Deposits	12	13	14	15	17	17	18
Cigarettes	27719	28149	28596	29454	33145	38151	40578
Deeds Excise	947	1107	1136	996	963	1223	1361
Inheritance & Estate	13757	11943	18776	19547	18741	19336	22951
Insurance	13255	13833	14525	15484	16684	17553	18384
Misc. Fees & Other Rev	67	56	60	93	119	174	167
Motor Fuel Diesel	498	566	767	874	1058	1348	1761
Motor Fuel Gasoline	53213	51170	62357	64708	67503	73867	75818
Motor Fuel NtrCarriers	15	45	42	20	20	45	38
Motor Veh. Excise	148	141	192	230	319	254	229
Public Utilities	6289	6120	7239	7539	7371	8663	9270
Sav. Bnk. Nat. Bnk. & Tr	6047	6576	5869	6294	7882	10474	7316

FEDERAL

42 USC 721
Title V, Social
Security Act,
as amended

COMMONWEALTH OF MASSACHUSETTS

HEALTH

Child Welfare Service

PROGRAM:

1. Establishing, extending, and strengthening public welfare services; protection and care of homeless, dependent, and neglected or likely-to-be-neglected children.
2. Research on and demonstration of improved child welfare services.

DISTRIBUTING

AGENCY:

United States Health, Education, and Welfare Dept.,
Children's Bureau.

ADMINISTERING

AGENCY:

Massachusetts Department of Public Welfare, Child Welfare Division.

ALLOCATION

BASIS:

Each state receives a uniform grant plus a share of the remaining appropriation determined on the basis of the state's rural population under 18 years.

PARTICIPATION

REQUIREMENT:

Federal grants cover not more than 70% nor less than 30% of the state's costs, although states are not required specifically to match grants.

Child Welfare Service

DISTRIBUTION
PROCEDURE:

Annual apportionments are made to the department of public welfare. The state assumes the responsibility for child welfare services and expends funds received from the Federal government.

CURRENT FUNDS
AVAILABLE:

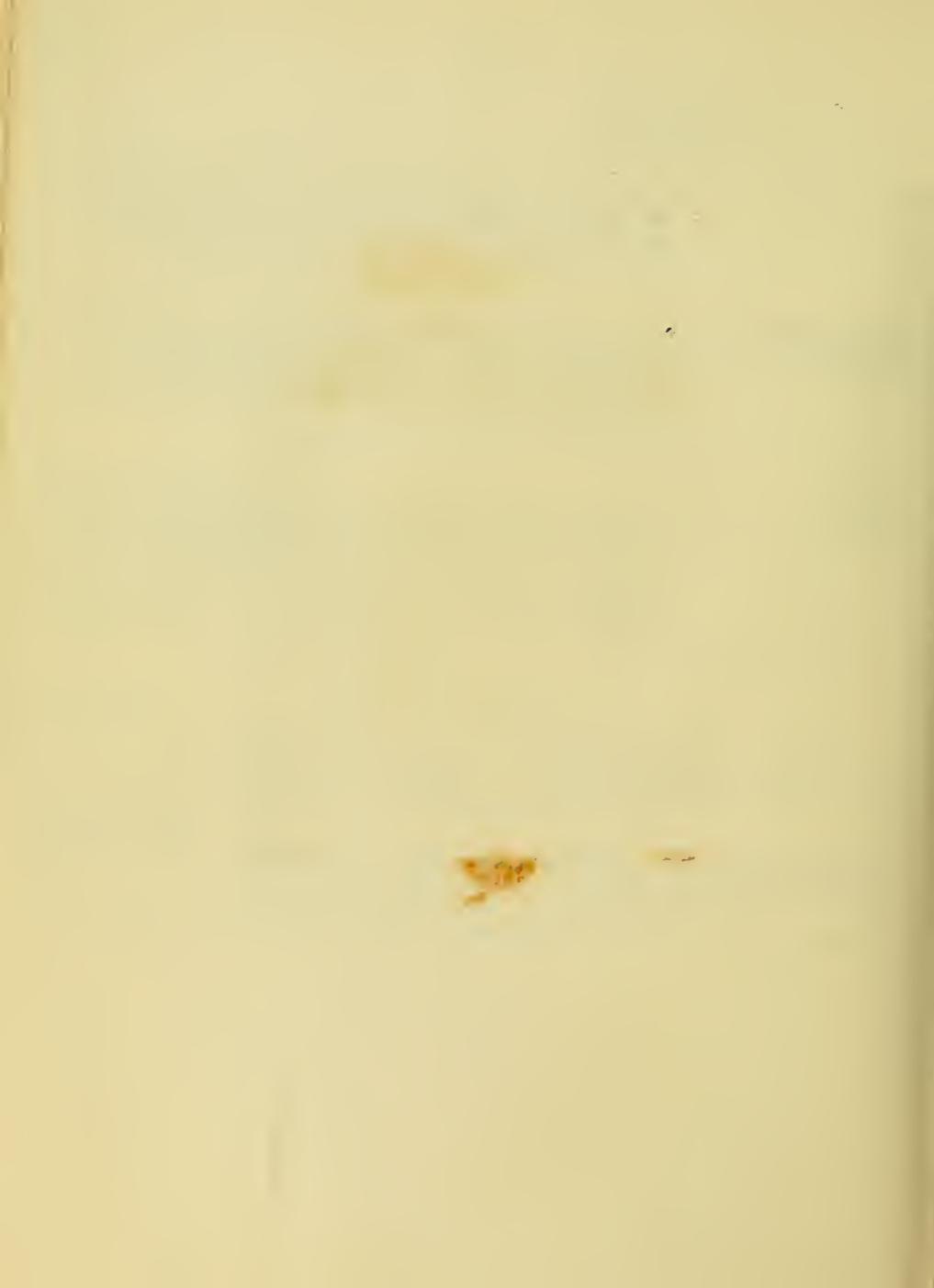
Congress appropriated \$18,750,000 for 1961-62 for child welfare services. \$350 thousand was appropriated for research demonstration projects in 1961-62 and another \$350,000 was carried over from 1960-61.

SPECIAL
COMMENT:

Funds from this program do not appear to be available in Massachusetts to local public welfare boards; however, the program is related to activities of the public welfare boards; also, research and demonstration projects of local governments might qualify for the \$700,000 of demonstration funds.

AVAILABLE FUNDS (000's)

	1956-57	1957-58	1958-59	1959-60	1960-61
Federal	7920	12103	14117	13666	
Mass	91	98	115	172	271



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